UniHealth

Date: May 23, 2025

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: UNTHEALTH

Sub: Outcome of the Board Meeting - May 23, 2025

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

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of SEBI Listing Regulations, this is to inform that the Board of Directors at its meeting held on Friday, May 23, 2025, inter-alia, considered and approved the Audited Standalone and Consolidated Financial Results for the half year and Financial year ended March 31, 2025, together with the Auditors' Report thereon, Statement of Assets and Liabilities and Cash flow statement as at March 31, 2025 is enclosed herewith;

Further, please find enclosed the following:

1. Disclosure for year ended March 31, 2025 in terms of SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 dated October 19, 2023, issued by SEBI;

2. Pursuant to Regulation 32(1) of the SEBI 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 Tuesday, May 27, 2025, being 48 hours after declaration of Financial Results by the Company for the half year and Financial year ended March 31, 2025.

UNIHEALTH HOSPITALS LIMITED MUMBAI

UniHealth Hospitals Limited
(Formerly known as Unihealth Consultancy 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

UniHealth

The Meeting commenced at 02.30 p.m. and concluded at 3.37 pm.

Kindly take the above on your records.

Thanking you.
Yours faithfully,

For Unihealth Hospitals Limited
(Formerly Unihealth Consultancy Limited)

Binita Mayur Patel

Digitally signed by Binita Mayur Patel
Date: 2025.05.25 11:46:14 +05'30'

UNIHEALTH HOSPITALS LIMITED MUMBAI

Binita Patel
Company Secretary / Compliance Officer
Enclosures:

1. Audited Standalone and Consolidated Financial Results for the half year and Financial year ended March 31, 2025 and statement of assets and liabilities and cash flow statement for the half year ended March 31, 2025 and Statutory Auditor's Report for Financial year ended March 31, 2025 thereon.

2. The Statutory Auditors of the Company, have issued audit reports with unmodified opinion on the Financial Statements, in terms of Regulation 33(3)(d) and a declaration to this effect is annexed to Audited Financial Results.

3. Disclosure for year ended March 31, 2025 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.

G. P. KAPADIA & CO.
Chartered Accountants
4th Floor, Hamam House, Ambalal Doshi Marg, Fort, Mumbai - 400 001
+ 91 22 2265 4239 / 4313 info.ho@gpkapadia.com www.gpkapadia.com

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

To
The Members of
Unihealth Hospitals Limited

Opinion

We have audited the accompanying statement of Standalone Financial Results ("the Statement") of Unihealth Hospitals Limited (hereinafter referred to as "the Company) for the Half year and year ended March 31, 2025, 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 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 and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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.

Key Audit Matters

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

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 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.

- 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, 2025 being the balancing figures between the audited figures of the full financial year 2024-25 and the unaudited year to date figures up to the first half year (September 30, 2024) of the current financial year, which was subject to Limited review by us. Our opinion is not modified in respect of this matter.

For G.P. Kapadia & Co.
Chartered Accountants
(Firm's Registration No.104768W)
ATUL BABUBHAI DESAI
Digitally signed by ATUL BABUBHAI DESAI
Date: 2025.05.23 16:12:59 +05'30'
Atul Desai
Partner
Membership No. 30850
Date:23/05/2025
Place: Mumbai
UDIN: 25030850BMGXUX1767

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

AUDITED STANDALONE STATEMENT OF FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. In lakhs)

	PARTICULARS	HALF YEAR ENDED			YEAR ENDED	
		31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
I	**Revenue from operations**	200.22	155.88	331.01	356.10	422.92
II	**Other income**	180.23	150.35	136.71	330.58	232.63
III	**Total revenue (I + II)**	380.45	306.23	467.72	686.68	655.55
IV	**Expenses**					
-	Cost of materials consumed	-	-	-	-	-
-	Purchases of stock in trade	58.84	-	-	58.84	-
-	Changes in inventories of Finished goods, Work in progress and Stock-in- trade	-	-	-	-	-
-	Employee benefits expense	85.41	79.84	67.35	165.25	126.37
-	Finance costs	1.71	1.22	1.63	2.93	35.83
-	Depreciation and amortization expense	14.86	13.37	11.76	28.23	15.57
-	Other expenses	53.44	57.04	37.12	110.48	99.21
V	**Total Expense (IV)**	214.26	151.47	117.86	365.73	276.98
VI	**Profit/(Loss) before exceptional and extra-ordinary items and Tax (III - V)**	166.19	154.76	349.86	320.95	378.57
VII	Exceptional Items	-	-	-	-	-
VIII	**Profit/(Loss) before extra-ordinary items and Tax**	166.19	154.76	349.86	320.95	378.57
IX	Extra-Ordinary Items	-	-	-	-	-
X	**Profit/(Loss) Before Tax (VIII-IX)**	166.19	154.76	349.86	320.95	378.57
XI	**Tax expense**					
	(1) Current tax	44.68	41.02	54.21	85.70	54.21
	(2) Deferred tax	(3.48)	0.99	41.76	(2.49)	20.86
	(3)Short/(Excess) provision of earlier year	4.37	-	-	4.37	-
XII	**Total Tax Expense**	45.57	42.01	95.97	87.58	75.07
XIII	**Profit/(Loss) for the period from continuing operations (X-XII)**	120.62	112.75	253.89	233.37	303.50
	Profit/(Loss) from discontinuing operations before tax	-	-	-	-	-
	Tax expense of discontinuing operations	-	-	-	-	-
XIII	**Profit/(Loss) from discontinuing operations after tax**	-	-	-	-	-
XIV	**Profit/(Loss) for period before minority interest**	120.62	112.75	253.89	233.37	303.50
	Share of profit/(loss) of associates	-	-	-	-	-
	Profit/Loss of minority interest	-	-	-	-	-
XV	**Net Profit/(Loss) for the period**	120.62	112.75	253.89	233.37	303.50
XVI	**Details of Equity Share Capital**					
	Paid-up Equity Share Capital	1,540.00	1,540.00	1,540.00	1,540.00	1,540.00
	Face Value of equity share capital	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
	Reserves excluding revaluation reserve				5,140.71	4,907.34
XVII	**Earnings per equity share:**					
	(a) Basic EPS from continuing and discontinued operations	0.79	0.73	1.65	1.52	2.26
	(b) Diluted EPS from continuing and discontinued operations	0.79	0.73	1.65	1.52	2.26
XVII	Debt Equity Ratio	0.04	0.02	0.05	0.04	0.05
XIX	Debt Service Coverage Ratio	0.08	0.78	0.08	0.23	0.08
XX	Interest Service Coverage Ratio	98.46	127.87	215.64	110.72	11.57

UNIHEALTH HOSPITALS LIMITED MUMBAI

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 adopton of IND AS. As the Company is covered under the exempted category, it has not adopted IND AS for the preparation of financial results.

2 The Statutory Auditors of the Company have carried out audit of the financial results for the Year ended on March 31, 2025 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015. The above financial results have been audited and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 23rd May, 2025.

3 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.

4 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.

5 There are no investors complaints pending as on 31st March, 2025.

6 The figures for half year ended 31st March, 2025 are the balancing figures between the audited figures in respect of Financial Year 2024-25 and the published unaudited figures of the Half Year ended September 30, 2024, which were subject to limited review.

7 EPS for half year ended 31st March 2024 is not annualised and arrived at after considering IPO equity shares (42,84,000) issued on 15th September 2023.

8 The name of the company has been changed from Unihealth Consultancy Limited to Unihealth Hospitals Limited vide MCA certificate of Incorporation dated 14th October, 2024.

9 A wholly owned subsidiary company namely "Unihealth Holding Limited" of the company was incorporated in Mauritius on 7th May, 2024.

10 UMC Global Health Ltd (Nigeria), which was previously a joint venture, has now been converted into a subsidiary company by virtue of acquisition of additional shares through right issue allotted on 30th September, 2024.

11 Pursuant to a resolution passed by Board of Directors of the company on 06th May 2024,the Company has approved to become first subscriber of Memorandum of Association of UMC Hospitals Private Limited by subscribing for 1,52,000 no. of equity shares (80% of shareholding, making it a Subsidiary of the Company) on 22nd May, 2024, amounting to Rs.15,20,000.

12 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.

13 Segmental information is furnished in consolidated financial results inline with Accouting standard 17 "Segment Reporting".

14 The proceeds from the Equity shares IPO issued during FY 23-24 was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 2025 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 expenditure requirements for proposed expansion and working capital requirements of VHL	1700.00	1700.00
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure	460.00	281.44
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion*	237.50	237.50
Investment in our subsidiaries UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa*	1350.00	1350.00
General Corporate Purpose	1093.08	1093.08
Issue Expenses	814.30	814.30

* The original object as disclosed in the offer document was further altered by passing a resolution to vary the utilisation of proceeds raised by the Company through an initial public offering of equity shares (the 'IPO') made in pursuance of the Prospectus dated September 14, 2023 (the 'Prospectus') and reallocate the unutilized proceeds for the objects as set out in the Postal Ballot Notice, have been passed with requisite majority on Wednesday, June 26, 2024. Out of initial proposed amount i.e. Rs. 1587.50 Lakhs, Rs.1350 Lakhs were reallocated for investing as equity and debt in UMC Hospitals Private Limited, a subsidiary of the Company in India and in Unihealth Holdings Limited, the wholly owned subsidiary of the Company in Mauritius, to support expansion and acquisition of projects across India and Africa, in furtherance of the current objects of the Company.

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

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

UNIHEALTH HOSPITALS LIMITED MUMBAI

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

AUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2025

(Rs. In lakhs)

Particulars	As at 31st March 2025	As at 31st March, 2024
	Audited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,540.00	1,540.00
(b) Reserve & Surplus	5,140.71	4,907.34
(c) Money received against share warrants		
	6,680.71	**6,447.34**
(2) Share Application Money Pending Allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	78.00	329.97
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	26.16	25.85
	104.16	**355.82**
(4) Current Liabilities		
(a) Short-term borrowings	187.51	-
(b) Trade payables	-	-
(i)Total outstanding dues of micro enterprises and small enterprises	11.19	0.28
(ii)Total outstanding dues of creditors other than micro enterprises and small enterprises	1.72	2.55
(c) Other current liabilities	31.28	26.36
(d) Short-term provisions	25.83	15.58
	257.53	**44.77**
Total	**7,042.40**	**6,847.93**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	310.90	306.62
(ii) Intangible assets	3.73	2.14
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	3,049.73	1,837.36
(c) Deferred tax assets (net)	3.95	1.46
(d) Long term loans and advances	2,593.16	1,367.64
(e) Other non-current assets	5.27	204.99
	5,966.74	**3,720.21**
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	290.72	260.78
(d) Cash and cash equivalents	416.34	2,664.28
(e) Short-term loans and advances	6.66	0.37
(f) Other current assets	361.94	202.29
	1,075.66	**3,127.72**
Total	**7,042.40**	**6,847.93**

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

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

UNIHEALTH HOSPITALS LIMITED MUMBAI *

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

AUDITED STANDALONE STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2025

(Rs. In lakhs)

	Particulars	For the year ended, 31st March 2025 Audited	For the year ended, 31st March 2024 Audited
A	**Cash flow from operating activities**		
	Net profit before tax	320.95	378.57
	Adjustments for:	-	-
	Depreciation/amortization	28.23	15.57
	Short/Excess Provision for Tax	-	(0.20)
	Finance Cost	2.93	35.83
	Foreign exchange (gain)/Loss	45.19	8.66
	Miscellaneous Income	-	-
	Interest on refunds from income tax	-	-
	Interest on FD	(82.87)	(52.31)
	Interest on Loan given	(196.31)	(166.10)
	Operating profit before working capital changes	**118.12**	**220.02**
	Changes in assets and liabilities:		
	(Increase) / decrease in Trade Receivables	(29.94)	(198.33)
	(Increase) / decrease in Short term Loans and Advances	(6.29)	34.09
	Increase / (decrease) in Current Liabilities	4.92	(12.46)
	Increase / (decrease) in Short term Provisions	10.25	12.12
	Increase / (decrease) in Long term Provisions	0.30	10.76
	Increase / (decrease) in Trade Payables	10.09	(0.23)
	(Increase) / decrease in Other Non Current Assets	199.72	(113.83)
	(Increase) / decrease in Other Current Assets	(159.65)	(141.90)
		-	-
	Cash (used in)/ generated from operating activities	**147.52**	**(189.75)**
	Income tax paid	(90.07)	(54.21)
	Net cash from/ (used in) from operating activities (A)	**57.45**	**(243.96)**
B	**Cash flow from Investing activities**		
	(Increase) / decrease in Long term Loans & Advances	(1,225.52)	116.96
	Interest on Loan Given	196.31	166.10
	Interest on Fixed Deposit	82.87	52.31
	Purchase of Permanent Investments	(1,212.37)	(1,203.49)
	Purchase of fixed assets	(34.10)	(182.16)
	Net cash from/ (used in) from investing activities (B)	**(2,192.81)**	**(1,050.28)**
C	**Cash flow from Financing activities**		
	Proceeds from Issuance of Share Capital	-	5,654.88
	Share Issue Expenses	-	(777.70)
	Proceeds/ (Repayment) of Borrow ings	(64.46)	(877.81)
	Foreign exchange (gain)/Loss	(45.19)	(8.66)
	Miscellaneous Income	-	-
	Finance cost	(2.93)	(35.83)
	Net cash from / (used in) from financing activities (C)	**(112.58)**	**3,954.87**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(2,247.94)	2,660.63
	Cash and cash equivalents at the beginning of the year	2,664.28	3.65
	Cash and cash equivalents at the end of the year	**416.34**	**2,664.28**

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

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

Omlaumal

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

UNIHEALTH HOSPITALS LIMITED MUMBAI

G. P. KAPADIA & CO.
Chartered Accountants
4th Floor, Hamam House, Ambalal Doshi Marg, Fort, Mumbai - 400 001
+91 22 2265 4239 / 4313 info.ho@gpkapadia.com www.gpkapadia.com

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

To

The Board of Directors of
Unihealth Hospitals Limited

Opinion

We have audited the accompanying statement of Consolidated Financial Results ("the Statement") of Unihealth Hospitals Limited (hereinafter referred to as Holding Company) & its subsidiary (holding company and its subsidiary together referred to as "the Group"), its associates and joint ventures, for the half year and year ended March 31, 2025, attached herewith, being submitted by Group pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Half yearly and year to date consolidated annual financial results:

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

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

(ii) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;

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

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Management's and Board of Directors' Responsibilities for the Consolidated Annual Financial Results

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

The Board of Directors & Management of Holding company are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities: selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent: and the design. implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Consolidated Financial Results by the Management of the Company, as aforesaid.

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

The respective Board of Directors of the companies included in the group are responsible for overseeing the Group's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- Conclude on the appropriateness of Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of holding company of which we are the independent auditors. For the subsidiary companies included in the consolidated Financial Results, which are audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

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

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

Other Matter

a) The consolidated financial statements include the audited financial statements of the following:

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

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

G. P. KAPADIA & CO.
Chartered Accountants

b) The consolidated financial statements include the Unaudited financial statements of Two associate companies, which include net loss of Rs 2.07 lakhs for the year ended 31st March, 2025. In respect of said associate companies, whose financial statements have been certified by the management of the Holding Company, as per the requirement of the applicable accounting standards of the respective countries and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the financial statements certified by the management and the procedures performed by us.

In respect of subsidiaries and Joint Ventures located outside India, whose financial statements have been prepared in accordance with accounting principles generally accepted in their respective countries and have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's Management has converted the financial statements of such subsidiaries and joint ventures located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have verified these conversion adjustments made by the Holding Company's management. Our opinion in not modified in respect of this matter.

The Consolidated financial results include the results for the half year ended March 31, 2025 being the balancing figures between the audited figures of the full financial year 2024-25 and the unaudited consolidated year to date figures up to the first half year (September 30, 2024) of the current financial year, which was subject to limited review by us. Our opinion is not modified in respect of this matter.

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

ATUL BABUBHAI DESAI

Digitally signed by ATUL BABUBHAI DESAI
Date: 2025.05.23 16:10:10 +05'30'

Atul Desai
Partner
Membership No. 30850
Date: 23/05/2025
Place: Mumbai
UDIN: 25030850BMQXUW7468

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

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

(Rs. In lakhs)

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

UNIHEALTH HOSPITALS LIMITED
MUMBAI

NOTES :

1 As per MCA Notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of IND AS. As the Company is covered under the exempted category, it has not adopted IND AS for the preparation of financial results.

2 The Statutory Auditors of the Company have carried out audit of the financial results for the Year ended on March 31, 2025 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015. he above financial results have been audited and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 23rd May, 2025.

3 Figures for the previous periods /year have been regrouped ,restated and /or reclassified wherever considered necessary to make them comparable to the current periods /presentation.

4 The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are

5 The Company is not a Large Corporate as per the applicability criteria given under the SEBI circular SEBI/HO/DDHS/CIR/P /2018/144 dated 26th November, 2018.

6 There are no investors complaints pending as on 31st March , 2025.

7 The figures for half year ended 31st March, 2025 are the balancing figures between the audited figures in respect of Financial Year 2024-25 and the published unaudited figures of the Half Year ended September 30, 2024, which were subject to limited review.

8 UMC Global Health Ltd (Nigeria), which was previously a joint venture, has now been converted into a subsidiary company by virtue of acquisition of additional shares through right issue allotted on 30th September, 2024.

9 Pursuant to a resolution passed by Board of Directors of the company on 06th May 2024,the Company has approved to become first subscriber of Memorandum of Association of UMC Hospitals Private Limited by subscribing for 1,52,000 no. of equity shares (80% of shareholding, making it a Subsidiary of the Company) on 22nd May, 2024, amounting to Rs.15,20,000. Payment for the said subscription was effected on 05th July, 2024.

10 The name of the company has been changed from Unihealth Consultancy Limited to Unihealth Hospitals Limited vide MCA certificate of Incorporation dated 14th October, 2024.

11 A wholly owned subsidiary comapany namely "Unihealth Holding Limited" of the company was incorporated in Mauritius on 07th May, 2024.

12 EPS for the above half yealry results is not annualised .

13 The proceeds from the Equity shares IPO issued was amounting to Rs 5654.88 lakhs. The object and proposed utilization of IPO Proceeds and amount utilized as on March 31, 2025 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 expenditure requirements for proposed expansion and working capital requirements of VHL	1700.00	1700.00
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	460.00	281.44
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion*	237.50	237.50
Investment in our subsidiaries UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa*	1350.00	1350.00
General Corporate Purpose	1093.08	1093.08
Issue Expenses	814.30	814.30

* The original object as disclosed in the offer document was further altered by passing a resolution to vary the utilisation of proceeds raised by the Company through an initial public offering of equity shares (the 'IPO') made in pursuance of the Prospectus dated September 14, 2023 (the 'Prospectus') and reallocate the unutilized proceeds for the objects as set out in the Postal Ballot Notice, have been passed with requisite majority on Wednesday, June 26, 2024. Out of initial proposed amount i.e. Rs. 1587.50 Lakhs, Rs.1350 Lakhs were reallocated for investing as equity and debt in UMC Hospitals Private Limited, a subsidiary of the Company in India and in Unihealth Holdings Limited, the wholly owned subsidiary of the Company in Mauritius, to support expansion and acquisition of projects across India and Africa, in furtherance of the current objects of the Company.

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

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

UNIHEALTH HOSPITALS LIMITED MUMBAI

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

AUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2025

(Rs. In lakhs)

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

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

Amparmar

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

UNIHEALTH HOSPITALS LIMITED MUMBAI

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

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

(Rs. In lakhs)

	Particulars	For the year ended 31st March,2025	For the year ended 31st March, 2024
		Audited	Audited
A	**Cash flow from operating activities**		
	Net profit before tax	1,728.30	1,364.17
	Adjustments for:		
	Depreciation/amortization	247.41	226.32
	(Short)/Excess Provision for tax	-	(0.20)
	(Profit)/Loss on sale of Fixed Asset	-	-
	Balances Written (Back)/Off	(4.95)	(1.57)
	Finance Cost	155.82	337.44
	Rent Receipts	(1.89)	(2.16)
	Int on Income tax refund	(0.03)	-
	Foregin Exchange (Gain)/Loss	(95.59)	(15.40)
	Insurance Claim Received	-	(0.03)
	Interest on FD & Loan given	(175.03)	(137.91)
	Operating profit before working capital changes	**1,854.04**	**1,770.67**
	Changes in assets and liabilities:		
	(Increase) / decrease in Inventories	(18.25)	2.92
	(Increase) / decrease in Trade Receivables	(1,640.70)	(617.40)
	(Increase) / decrease in Short Term Loans and Advances	(11.66)	44.06
	(Increase) / decrease in Current and Non Current Assets	(571.34)	(216.80)
	Increase / (decrease) in Current and Non Current Laibilities	273.44	(203.21)
	Increase / (decrease) in Long term and Short term Provisions	(62.84)	(11.75)
	Increase / (decrease) in Trade Payables	62.69	(47.61)
	Cash (used in)/ generated from operating activities	**(114.62)**	**720.88**
	Income tax	(211.63)	(253.35)
	Net cash from/ (used in) from operating activities (A)	**(326.25)**	**467.53**
B	**Cash flow from Investing activities**		
	(Increase) / decrease in long term loans & advances	405.57	(148.52)
	Interest on FD & Loan given	175.03	137.91
	Sale of Fixed Asset	-	5.03
	Rent Receipts	1.89	2.16
	Investment in associate	-	0.33
	Loss/(Profit) on sale of assets	-	-
	Purchase of fixed assets	(983.60)	(238.00)
	Net cash from/ (used in) from investing activities (B)	**(401.11)**	**(241.09)**
C	**Cash flow from Financing activities**		
	Proceeds/(Repayment) of Borrowings	(213.20)	(2,410.89)
	Foreign Exchange Gain/(Loss)	95.59	15.40
	Proceeds from Issuance of Share Capital	-	5,654.88
	Share Issue Expenses	-	(777.70)
	Finance cost	(155.82)	(337.44)
	Net cash from / (used in) from financing activities (C)	**(273.43)**	**2,144.25**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(1,000.79)	2,370.68
	Cash and cash equivalents at the beginning of the period	2,850.84	195.38
	Effect of Foreign Exchange Gain or Loss	(386.41)	284.78
	Cash and cash equivalents at the end of the period	**1,463.64**	**2,850.84**

Notes:

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

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

Amparmar

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

UNIHEALTH HOSPITALS LIMITED MUMBAI

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

SEGMENT REPORTING

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

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

(₹ in Lakhs)

Geographic Segment	For the Half year ended			For the year ended	
	31.03.2025	30.09.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Unaudited	Audited	Audited	Audited
1. Segment Revenue					
India	405.86	293.26	508.01	699.12	633.01
Uganda	2,506.03	1793.28	1,492.50	4,299.31	3,019.42
Tanzania	13.75	46.32	87.51	60.07	129.04
Nigeria	238.48	207.83	327.15	446.31	641.96
UAE	0.47	41.84	249.45	42.31	451.57
Mauritius	11.72	-	-	11.72	-
Total Segment Revenue from Operations	**3,176.31**	**2,382.53**	**2,664.62**	**5,558.84**	**4,875.00**
2. Segment Result					
India	130.34	142.68	356.29	273.02	373.90
Uganda	964.04	620.73	339.34	1,584.76	831.02
Tanzania	(23.88)	3.20	16.31	(20.68)	10.73
Nigeria	7.74	47.87	150.73	55.61	219.34
UAE	(12.67)	17.20	157.19	4.53	266.62
Mauritius	(8.00)	0.00	0.00	(13.11)	0.00
Tota Segment Result	**1,057.56**	**831.68**	**1,019.86**	**1,884.13**	**1,701.62**
3. Segment Assets					
India	4,756.83	4,663.42	5,278.28	4,756.83	5,278.28
Uganda	6,496.23	5047.43	4,609.41	6,496.23	4,609.41
Tanzania	282.72	235.58	202.32	282.72	202.32
Nigeria	630.01	312.43	324.99	630.01	324.99
UAE	625.32	646.92	605.67	625.32	605.67
Mauritius	418.02	431.56	-	418.02	-
Tota Segment Assets	**13,209.13**	**11,337.34**	**11,020.67**	**13,209.13**	**11,020.67**
4. Segment Liability					
India	1,063.20	558.91	730.34	1,063.20	730.34
Uganda	1,493.06	1,450.48	1,601.87	1,493.06	1,601.87
Tanzania	4.13	14.67	8.08	4.13	8.08
Nigeria	5.66	101.82	157.72	5.66	157.72
UAE	1.22	22.35	2.25	1.22	2.25
Mauritius	4.21	16.49	-	4.21	-
Tota Segment Liability	**2,571.48**	**2,164.72**	**2,500.26**	**2,571.48**	**2,500.26**

UNIHEALTH HOSPITALS LIMITED MUMBAI

UniHealth

Date: May 23, 2025

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 Financial year ended March 31, 2025.

Ref.: Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI 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 Financial year ended 31.03.2025.

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

Thanking you.

Yours faithfully,

For Unihealth Hospitals Limited
(Formerly Unihealth Consultancy Limited)

PARAG RAJNIKANT SHAH
Digitally signed by PARAG RAJNIKANT SHAH
Date: 2025.05.25 11:50:42 +05'30'

UNIHEALTH HOSPITALS LIMITED MUMBAI

Parag Shah
Executive Director & Chief Financial Officer
DIN:07773426

UniHealth

Date: May 23, 2025
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/Madam,

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, 2025.

Sr. No	Particulars	(Rs.in Crores)
1.	Outstanding Qualified Borrowings at the start of the financial year (Rs. in Crores)	3.29975
2.	Outstanding Qualified Borrowings at the end of the financial year (Rs. in Crores)	0.78
3.	Highest credit rating of the company relating to the unsupported Bank borrow 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,

Akshay Mahendra Parmar
Digitally signed by Akshay Mahendra Parmar
Date: 2025.05.25 11:55:18 +05'30'

UNIHEALTH HOSPITALS LIMITED MUMBAI

Dr. Akshay M. Parmar
Chairman & Managing Director
DIN: 01533004

UniHealth

Date: May 23, 2025

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: Statement of Variation of proceeds of public issue pursuant to Reg. 32 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/ Madam,

Pursuant to Regulation 32 of SEBI Listing Regulations, as amended read with SEBI Circular No. **SEBI/HO/CFD/PoD2/CIR/P/0155**dated November 11, 2024, we hereby inform that during the half year ended March 31, 2025, **the details of deviation/utilization of procees of the IPO from the objects** stated in the Prospectus dated September 14, 2023.

A statement on deviation or variation of proceeds raised through IPO for the half year ended March 31, 2025 duly reviewed by the Audit Committee at their meeting held on May 23, 2025 is enclosed herewith as '**Annexure A**'.

Further, please find enclosed the Certificate by the Statutory Auditors indicating utilisation of issue proceeds, pursuant to NSE circular No: NSE/CML/2024/23 dated September 05, 2024, duly approved by the Audit Committee at their meeting held on May 23, 2025 as '**Annexure B**'.

Kindly take it on your records.

Thanking you,

Yours faithfully,
For **Unihealth Hospitals Limited**
(Formerly Known as Unihealth Consultancy Limited)

Binita Mayur Patel
Digitally signed by Binita Mayur Patel
Date: 2025.05.25 11:48:18 +05'30'

Binita Patel
Company Secretary & Compliance Officer

UNIHEALTH HOSPITALS LIMITED MUMBAI

Encl: As above.

UniHealth

Annexure A

STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE

Statement on deviation / variation in utilisation of funds raised

Name of listed entity	Unihealth Hospitals 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, 2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
Is there a Deviation / Variation in use of funds raised	Yes
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Yes
If Yes, Date of shareholder Approval	June 26, 2024 (through postal ballot)
Explanation for the Deviation / Variation	Attached as '**Annexure C**'
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

UNIHEALTH HOSPITALS LIMITED MUMBAI

UniHealth

Objects for which funds have been raised and where there has been a deviation, in the following table

(Rs. In lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the half year ended 31.03.2025 according to applicable object	Remarks if any
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	No Modification	1700.00	NA	1700.00	0	-
Investment in our joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	No Modification	460.00	NA	281.44	0	178.56 Unutilized Funds
Investment in our subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion	As per the Prospectus, Rs. 1,587.50 lakhs was originally allocated to Biohealth Limited (BL), Tanzania for funding its capital expenditure. Out of this unutilized amount, Rs. 1,350 lakhs has now been reallocated to our subsidiaries, UMC Hospitals Private Limited (India) and Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa	1587.50	237.50	237.50	0	-

UNIHEALTH HOSPITALS LIMITED MUMBAI

UniHealth

NA	Investment in our subsidiaries namely UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa	NIL	1350	1350	0	Shareholders approved the said reallocation of unutilized proceeds of Rs. 1,350 lakhs for the modified objects by passing special resolution through Postal Ballot on June 26, 2024 & the said amount has been allocated to them
General Corporate Purpose	No Modification	1093.08	-	1093.08	0	-
Issue Expenses	No Modification	814.30	-	814.30	0	-

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 Hospitals Limited**
(Formerly Known as Unihealth Consultancy Limited)

Binita Mayur Patel
Digitally signed by Binita Mayur Patel
Date: 2025.05.25 11:48:48 +05'30'

Binita Patel
Company Secretary & Compliance Officer

UNIHEALTH HOSPITALS LIMITED MUMBAI

G. P. KAPADIA & CO.
Chartered Accountants
4th Floor, Hamam House, Ambalal Doshi Marg, Fort, Mumbai - 400 001
+ 91 22 2265 4239 / 4313 info.ho@gpkapadia.com www.gpkapadia.com

UTILIZATION OF ISSUE PROCEEDS CERTIFICATE OF UNIHEALTH HOSPITALS LIMITED

To,

The Board of Directors,
Unihealth Hospitals Limited,
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034

Respected Sir/Madam,

Sub: Certificate pursuant to NSE circular No. NSE/CML/2024/23 dated 5th September, 2024 for expenditure incurred in relation to the initial offer proceeds of public issue for Unihealth Hospitals Limited ("the Company").

We have been requested to certify expenditure incurred by the Company in relation to the Initial Offer proceeds of Public issue of the Company. Based on verification of relevant documents and details furnished by the management of the company, we hereby certify, the utilisation of Issue Proceeds of Initial Public offer of the company up to March 31st, 2025, as mentioned below in the prescribed Annexure "A".

Annexure "A" **(Rs. In Lakhs)**

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1.	Investment in joint venture, Victoria Hospital Limited (VHL), Kampala, Uganda for funding its capital expenditure requirements for proposed expansion and working capital requirements of VHL	1700.00	1700.00	-	NIL
2.	Investment in joint venture, UMC Global Health Limited (UMCGHL), Nigeria for funding its capital expenditure requirements for proposed expansion	460.00	281.44	178.56	NIL

G. P. KAPADIA & CO.

Chartered Accountants

3.	Investment in subsidiary, Biohealth Limited (BL), Tanzania for funding its capital expenditure requirements for proposed expansion (Refer Note)	237.50	237.50	-	NIL
4.	Investment in our subsidiaries UMC Hospitals Private Limited (India) and in Unihealth Holdings Limited (Mauritius) to support expansion and acquisition of projects across India and Africa*	1350.00	1350.00	-	NIL
5.	General Corporate Purpose	1093.08	1093.08	-	NIL
6.	Issue Expenses (Net off from Gross IPO Proceeds of Rs. 5654.88 Lakhs and Net IPO proceeds Rs. 4840.58 Lakhs as per offer document)	814.30	814.30	-	NIL
	Total	**5654.88**	**5476.32**	**178.56**	

Note : The original object as disclosed in the offer document was further altered by passing a resolution to vary the utilisation of proceeds raised by the Company through an initial public offering of equity shares (the 'IPO') made in pursuance of the Prospectus dated September 14, 2023 (the 'Prospectus') and reallocate the unutilized proceeds for the objects as set out in the Postal Ballot Notice, have been passed with requisite majority on Wednesday, June 26, 2024. Out of initial proposed amount i.e. Rs. 1587.50 Lakhs, Rs.1350 Lakhs were reallocated for investing as equity and debt in UMC Hospitals Private Limited, a subsidiary of the Company in India and in Unihealth Holdings Limited, the wholly owned subsidiary of the Company in Mauritius, to support expansion and acquisition of projects across India and Africa, in furtherance of the current objects of the Company. The utilised amount disclosed in the above table is consolidated utilised amount after considering the object reallocation as mentioned.

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

ATUL BABUBHAI DESAI

Digitally signed by ATUL BABUBHAI DESAI
Date: 2025.05.23 16:12:01 +05'30'

Atul Desai
(Partner)
Membership No. 030850
Place: Mumbai
Date: 23/05/2025
UDIN: 25030850BMGXUY7298

MHASIBU CONSULTANTS

Certified Public Accountants, Auditors & Tax Consultants
P. O. Box 13768, Jamhuri Street,
Benjamin W. Mkapa Parking Tower, Ground Floor, Dar es Salaam, Tanzania.
Tel: +255-22-2120248, 0735 991 002
E-mail: info@mhasibu.co.tz: Website:www.mhasibu.co.tz

TO WHOMSOEVER IT MAY CONCERN

On the basis of explanations given and evidences produced before us for our verification by **BIOHEALTH LIMITED**, incorporated in Tanzania under the companies act 2002 and that the company is limited, we certify that:

Biohealth Limited is a subsidiary of Unihealth Consultancy Limited which got listed on the National Stock Exchange of India (NSE) in September 2023. One of the objectives of its Initial Public offering ('IPO') was to invest in its subsidiary, **Biohealth Limited (BL)**, Tanzania for funding its capital expenditure requirements for proposed expansion.

As per amended IPO object of **Biohealth Limited**, the amount allocated to **Biohealth Limited** is Rs. 2,37,50,000 (Indian Rupees Two Crore Thirty-Seven Lacs Fifty Thousand Only) equivalent to USD 280,000.

Unihealth Hospitals Limited has extended fund of USD 200,000 (US Dollar Two Hundred Thousand) on 15th July 2024 and USD 78,000 (US Dollar Seventy-Eight Thousand) on 20th March 2025 to Biohealth Limited, Biohealth Limited has utilised this fund as below:

Sr. No.	Object as disclosed in Offer Document	Amount received till 31/03/2025	Actual utilized amount till 31/03/2025	Unutilized amount as on 31/03/2025
1	Capital Expenditure for Expansion	USD 2,78,000	USD 2,10,529	USD 67,471

On the basis of explanation given and documents produced before us for the verification, we Certify that above statement is true and correct.

MHASIBU CONSULTANTS

MHASIBU CONSULTANTS P.O. Box 78047 DAR ES SALAAM

JOHN M. LYANGA
MANAGING PARTNER
DATE: 08 MAY, 2025

Ibrahim Abdullahi & Co.
Chartered Accountants
Abuja Office:
Suite 414 Kings Plaza, Plot 307,
Cadastral Zone B09, Kado District, Abuja
Kano Office:
Suite 1, 3rd Floor BOA Plaza, No. 31/34,
Guda Abdullahi Road,
Farm Centre, Kano State
Tel: +234 80 3368 1014, +234 80 9939 0000

TO WHOMSOEVER IT MAY CONCERN

On the basis of explanations given and evidence produced before us for our verification by UMC GLOBAL HEALTH LIMITED, incorporated in Nigeria under the Companies and Allied Matters Act 1990 and that the company is limited, we certify that:

UMC Global Health Limited is a subsidiary (with effect from 1st October 2024) of Unihealth Hospitals Limited (Formerly known as Unihealth Consultancy Limited) which got listed on the National Stock Exchange of India (NSE) in September 2023. One of the objectives of its Initial Public offering ('IPO') was to invest in its subsidiary, UMC Global Health Limited, Nigeria for funding its capital expenditure requirements for proposed expansion.

UMC Global Health Limited is allocated an amount of Rs. 4,60,00,000 (Indian Rupees Four Crore Sixty Lacs Only) equivalent to USD 544,000 by Unihealth Hospitals Limited (Formerly known as Unihealth Consultancy Limited) and has extended fund of USD 50,000 on 01st February 2024, USD 50,000 on 21st March 2024, USD 33,740 on 23rd September 2024 and USD 200,000 on 07th November 2024 to UMC Global Health Limited, UMC Global Health Limited has utilised this fund as below:

Sr. No.	Object as disclosed in Offer Document	Amount received till 31/03/2025	Actual utilized amount till 31/03/2025	Unutilized amount as on 31/03/2025
1.	Capital Expenditure for Expansion	USD 333,740	USD 333,740	USD NIL

On the basis of explanation given and documents produced before us for the verification, we Certify that above statement is true and correct.

For Chartered Accountant

Ibrahim Abdullahi & Co

Date: May 20, 2025

INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
ICAN
0268495

G. P. KAPADIA & CO.
Chartered Accountants
4th Floor, Hamam House, Ambalal Doshi Marg, Fort, Mumbai - 400 001
+ 91 22 2265 4239 / 4313 info.ho@gpkapadia.com www.gpkapadia.com

CA INDIA

CERTIFICATE FOR UTILIZATION OF FUNDS OF UMC HOSPITALS PRIVATE LIMITED

To,
Board of Directors,
UMC Hospitals Private Limited
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034

Object as disclosed in the Offer Document	Amt Received	Amt Utilised	Amt Unutilised
Investment in subsidiary, UMC Hospitals Pvt Ltd for funding its expansion and acquisition of projects	926.50 (Note 1)	561.06	365.44 (Note 2)

Note 1: The amount received from Unihealth Hospitals limited is inclusive of the following:

1. Rs.15,20,000 invested in the equity shares on 5th July 2024
2. Rs.7,44,80,000 invested in the equity shares through right issue on 9th December 2024
3. Rs 1,66,50,000 provided in the form of loan to the company during the year.

Note 2: We have assumed that expenses carried out is in the proportion (80%) of amount received from holding company to total receipts Hence, amount unutilised in representing the closing Bank and Fixed deposit balance as on 31.03.2025 in the same proportion.

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

Digitally signed by ATUL BABUBHAI DESAI
Date: 2025.05.22 18:28:07 +05'30'

Atul Desai
(Partner)
Membership No. 030850
Place: Mumbai
Date: 22nd May 2025
UDIN: 25030850BMGXUU4102

UHY
Connect to possibility

UHY & Co
UHY House,
71 Impasse Saipan,
Vivea Business Park,
Concordia, 81405, Moka,
MAURITIUS

T +230 460 9333
E contact@uhy.co.mu

uhy.co.mu

TO WHOMSOEVER IT MAY CONCERN

On the basis of explanations given and evidence produced before us for our verification by **Unihealth Holdings Limited**, a private company limited by shares, incorporated in Mauritius, situated at c/o NWT (Mauritius) Limited, 6th / 7th Floor, Dias Pier Building, Le Caudan waterfront, Caudan, Port Louis 11307, Mauritius, we certify that:

Unihealth Holdings Limited is a subsidiary of Unihealth Hospitals Limited (formerly Unihealth Consultancy Limited) which got listed on the National Stock Exchange of India (NSE) in September 2023. One of the objectives of its Initial Public offering ('IPO') (amendment of which was approved by the shareholders through postal ballot notice dated 27 May 2024) was to invest in its subsidiary, Unihealth Holdings Limited for investing in operating companies in Tanzania and/or Nigeria and/or Ethiopia which may also extend to other countries and sectors as and when the opportunity arises. The targeted sector of investment will in the Medical and Healthcare field.

Unihealth Hospitals Limited has extended fund of USD 500,000 (US Dollar Five Hundred Thousand) to Unihealth Holdings Limited on 04 September 2024. Unihealth Holdings Limited has utilised this fund as below:

Sr. No.	Object as disclosed in Offer Document	Amount disclosed in the Offer Document	Actual utilised amount till 31/03/2025	Unutilised amount as on 31/03/2025
1	Investment in Medical and Healthcare fields	USD 500,000	NIL	USD 500,000

On the basis of explanation given and documents produced before us for the verification, we certify that the above statement is true and correct.

UHY & Co

UHY & Co

Avinashsingh Mooruth, Licensed by FRC
Signing Partner

Date: 09 May 2025

UniHealth

Annexure C

EXPLANATION FOR THE DEVIATION / VARIATION

The Company vide its Prospectus dated September 14, 2023 ("Prospectus") had raised Rs. 5654.88 lakhs from the initial public offer of its equity shares (the 'IPO'). The net proceeds from the IPO were Rs. 4840.58 lakhs /- (hereinafter referred to as "IPO Proceeds"). The Equity shares of the Company got listed on the SME Segment of National Stock Exchange of India Limited ("NSE") on September 21, 2023.

The Board of directors by a resolution dated 23rd May, 2024 passed at its meeting, proposed to vary the objects for utilisation of proceeds raised by the Company through the IPO and reallocate the unutilized proceeds, which was approved by the shareholders of the Company vide Special resolution passed through postal ballot on June 26, 2024.

The details of variation of objects and justification for the same is as under:

In line with the Company's vision of expanding its commissioned bed strength by setting up and/or acquiring tertiary care and/or multi-specialty and/or super-specialty hospitals in key high growth countries of Africa as well as in India, the Company has been exploring possible opportunities for probable acquisitions and collaborations.

Following comprehensive and detailed market assessment and study, the Company opined that investments in the Indian healthcare sector are likely to be of strategic benefit for the Company's growth plans on an immediate basis. In furtherance to the same, UMC Hospitals Private Limited had been incorporated by the Company as its subsidiary, to set up, acquire operations and enter into management contracts for tertiary care hospitals in India. The Company, via UMC Hospitals Private Limited, intends to add a capacity of 150 to 250 commissioned beds across one or more tertiary care hospitals in India under its operational management in the coming 24-36 months. In line with the Company's proposed plans to establish a pan-African presence and expand its existing bed capacity across Africa from 200 tertiary care beds to more than 500 commissioned beds in the coming 36 months, the Company had incorporated a wholly owned subsidiary, Unihealth Holdings Limited, in Mauritius. The said subsidiary intends to make investments to acquire as well as invest into setting up of facilities in line with the Company's vision and growth plans, in key target countries of Africa.

In furtherance of the same, the Company intends to invest Rs. 1350 lakhs of the unutilised issue proceeds as equity capital and debt into UMC Hospitals Private Limited (India) and Unihealth Holdings Limited (Mauritius), to provide these companies with the required funds for probable investments to acquire and/or invest into setting up of the intended facilities in India and across Africa, an initiative that has necessitated the Company to vary the utilisation of proceeds of the IPO and reallocate the unutilized proceeds.

UNIHEALTH HOSPITALS LIMITED MUMBAI

UniHealth

The Board considers it prudent to re-classify and extend the unutilized amount towards investment in the Company's other subsidiaries to lead to optimum utilization of IPO proceeds and maximize the return on investment for members of the Company, ensuring future growth of the Company.

For **Unihealth Hospitals Limited**
(Formerly Known as Unihealth Consultancy Limited)

Binita Mayur Patel

Digitally signed by Binita Mayur Patel
Date: 2025.05.25 11:49:21 +05'30'

Binita Patel
Company Secretary & Compliance Officer

UNIHEALTH HOSPITALS LIMITED MUMBAI