

G.P. KAPADIA & CO
Chartered Accountants

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

To,
**Board of Directors,
Unihealth Consultancy Limited**

We have reviewed the accompanying statement of unaudited financial results of **Unihealth Consultancy Limited** for the Half Year ended 30th September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

**For G.P Kapadia & Co.
(Chartered Accountants)**

FRN No.: 104768W

ATUL

BABUBHAI

DESAI

Atul Desai

(Partner)

Membership No. 030547

Place: Mumbai

Date: 08th November 2023

UDIN: 23030850BGRKPE7271

Digitally signed by ATUL BABUBHAI DESAI
DN: cn=ATUL BABUBHAI DESAI, o=ATUL BABUBHAI DESAI, ou=ATUL BABUBHAI DESAI, email=atulbabubhai@atulbabubhai.com, c=IN
Date: 2023.11.08 10:51:32 +05'30'

UNIHEALTH CONSULTANCY LIMITED
(Formerly known as UNIHEALTH CONSULTANCY PRIVATE LIMITED)
H-13/14 Everest, 156, Tardeo Road, Mumbai, Maharashtra 400034
CIN : U85100MH2010PLC200491
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH
SEPTEMBER 2023

(Rs. In lakhs)

PARTICULARS	For the Half Year	For the Year	For the Year
	Ended 30.09.2023	Ended 31.03.2023	Ended 31.03.2022
	Unaudited	Audited	Audited
I Revenue from operations	91.91	192.49	161.48
II Other income	95.92	178.62	94.48
III Total revenue (I + II)	187.83	371.11	255.96
IV Expenses			
Cost of materials consumed	-	-	-
Purchases of stock in trade	-	-	-
Changes in inventories of Finished goods,			
Work in progress and Stock-in-trade	-	-	-
Employee benefits expense	59.02	52.52	44.13
Finance costs	31.87	115.41	118.75
Depreciation and amortization expense	3.81	8.30	9.30
Other expenses	64.42	83.51	36.00
V Total Expense (IV)	159.12	259.74	208.18
VI Profit/Loss before exceptional and extra-ordinary items and Tax (III - V)	28.71	111.37	47.78
VII Exceptional Items	-	-	-
VIII and Tax			
IX Tax expense			
(1) Current tax			
(2) MAT credit		-	
(3) Deferred tax	(20.90)	(22.32)	-
X Profit for the year (VIII - IX)	49.61	133.69	47.78
XI Earnings per equity share: (Refer Note 4)			
(a) Basic	0.43	9.96	3.56
(b) Diluted	0.43	9.96	3.56
XII Debt Equity Ratio	0.10	0.95	1.78
XIII Debt Service Coverage Ratio	0.06	0.30	0.23
XIV Interest Service Coverage Ratio	1.90	1.96	1.40

NOTES :

- 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.
- The disclosure of comparative figures for half year ended 30th September 2022 and half year ended 31st March 2023 as per the requirement of SEBI (LODR) Regulations 2015 is not applicable as the company was listed on NSE SME platform on 21/09/2023.
- The Statutory Auditors of the Company have carried out review of the financial results for the Half Year ended on September 30, 2023 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The above financial results have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held 08th November, 2023.
- 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.
- 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
- The company has issued and allotted 42,84,000 equity shares of Rs.10 each at a premium of Rs.122 per share on 21/09/2023 through initial public offer as per section 52 of companies act, 2013, aggregating to Rs 5654.80 lakhs. The net issue expenses are Rs 765.80 lakhs has been adjusted

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


Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 08th November 2023



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STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2023

(Rs in Lakhs)

Particulars	As at 30th September 2023 Unaudited	As at 31st March, 2023 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	1,540.00	138.95
(b) Reserve & Surplus	4,665.56	1,127.91
(c) Money received against share warrants	-	-
	6,205.56	1,266.86
(2) Share Application Money Pending Allotment		
(3) Non-Current Liabilities		
(a) Long-term borrowings	602.57	1,110.05
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	-	-
(d) Long term provisions	-	-
	602.57	1,110.05
(4) Current Liabilities		
(a) Short-term borrowings	11.22	97.72
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	5.95	0.55
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	15.70	2.50
(c) Other current liabilities	734.93	38.82
(d) Short-term provisions	21.50	18.56
	789.30	158.15
Total	7,597.43	2,535.06
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Asset		
(i) Property, Plant and Equipment	138.14	141.86
(ii) Intangible assets	0.31	0.31
(iii) Capital work-in-progress	-	-
(iv) Intangible assets under development	-	-
(b) Non-current investments	634.20	633.87
(c) Deferred tax assets (net)	43.22	22.32
(d) Long term loans and advances	1,486.02	1,484.61
(e) Other non-current assets	130.22	91.15
	2,432.11	2,374.12
(2) Current assets		
(a) Current Investments	-	-
(b) Inventories	-	-
(c) Trade receivables	83.90	62.44
(d) Cash and cash equivalents	4,980.78	3.65
(e) Short-term loans and advances	32.41	34.67
(f) Other current assets	68.23	60.18
	5,165.32	160.94
Total	7,597.43	2,535.06

Notes:

1) 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.

2) The company has issued and allotted 42,84,000 equity shares of Rs.10 each at a premium of Rs.122 per share on 21/09/2023 through initial public offer as per section 52 of companies act, 2013, aggregating to Rs 5654.80 lakhs. The net issue expenses are Rs 765.80 lakhs has been adjusted against securities premium.

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


Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 08th November 2023



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CIN : U85100MH2010PLC200491

**STATEMENT OF UNAUDITED STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED 30TH
SEPTEMBER 2023**

(Rs in Lakhs)

Particulars	As at 30 September, 2023 Unaudited	As at 31st March, 2023 Audited
A Cash flow from operating activities		
Net profit before tax	28.71	111.37
Adjustments for:		
Depreciation/amortization	3.81	8.30
Profit on sale of Fixed Asset	-	-
Finance Cost	31.87	115.41
Foreign exchange (gain)/Loss	(15.19)	(76.54)
Miscellaneous Income	-	(0.02)
Rent Received	(1.95)	(3.50)
Interest on refunds from income tax	-	(18.15)
Interest on FD	-	(0.36)
Interest on Loan given	(78.64)	(98.19)
Operating profit before working capital changes	(31.39)	38.32
Changes in assets and liabilities:		
(Increase) / decrease in Trade Receivables	(21.47)	147.40
(Increase) / decrease in Short term Loans and Advances	2.27	(0.04)
Increase / (decrease) in Current Liabilities	696.12	2.59
Increase / (decrease) in Short term Provisions	2.94	18.56
Increase / (decrease) in Non Current Liabilities	-	-
Increase / (decrease) in Trade Payables	18.60	(1.27)
(Increase) / decrease in Other Non Current Assets	(39.07)	(26.30)
(Increase) / decrease in Other Current Assets	(8.05)	14.59
Cash (used in)/ generated from operating activities	619.95	193.85
Income tax paid	-	-
Net cash from/ (used in) from operating activities (A)	619.95	193.85
B Cash flow from Investing activities		
(Increase) / decrease in Long term Loans & Advances	(1.41)	(796.49)
Interest on Loan Given	78.64	98.19
Interest on Fixed Deposit	-	0.36
Sale of Fixed Asset	-	-
Purchase of Permanent Investments	(0.33)	(19.25)
Rent Received	1.95	3.50
Purchase of fixed assets	(0.08)	(0.06)
Net cash from/ (used in) from investing activities (B)	78.75	(713.75)
C Cash flow from Financing activities		
Proceeds from Issuance of Share Capital	5,654.88	-
Share Issue Expenses	(765.80)	-
Proceeds/ (Repayment) of Borrowings	(593.97)	547.48
Foreign exchange (gain)/Loss	15.19	76.54
Miscellaneous Income	-	0.02
Finance cost	(31.87)	(115.41)
Net cash from / (used in) from financing activities (C)	4,278.43	508.63
Net increase / (decrease) in cash and cash equivalents (A+B+C)	4,977.13	(11.27)
Cash and cash equivalents at the beginning of the year	3.65	14.92
Cash and cash equivalents at the end of the year	4,980.78	3.65

Notes:

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

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


Akshay M Parmar
Managing Director
DIN:01533004
Place : Mumbai
Date: 08th November 2023

