Integrated Filing (Finance) Ind AS

PARK MEDI WORLD LIMITED

General Information

Scrip code*	544645
NSE Symbol*	PARKHOSPS
MSEI Symbol*	NA
ISIN*	INE119201023
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	12-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-05-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Healthcare Services
Start date of board meeting	12-05-2026
Start time of board meeting	08:00:00
End date of board meeting	12-05-2026
End time of board meeting	10:36:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Millions)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
Part I	**Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**		
1	**Income**		
	Revenue from operations	4,604.13	16,793.56
	Other income	75.03	316.09
	Total income	4,679.16	17,109.65
2	**Expenses**		
(a)	Cost of materials consumed	784.34	2,950.61
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	11.91	7.45
(d)	Employee benefit expense	861.65	3,233.97
(e)	Finance costs	139.75	588.85
(f)	Depreciation, depletion and amortisation expense	175.06	624.62
(g)	**Other Expenses**		
1	Professional and consultancy fees	716.20	2,570.74
2	Other expenses	956.35	3,587.57
	Total other expenses	1,672.55	6,158.31
	Total expenses	3,645.26	13,563.81
3	**Total profit before exceptional items and tax**	1,033.90	3,545.84
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	1,033.90	3,545.84
6	**Tax expense**		
7	Current tax	197.88	824.78
8	Deferred tax	68.25	(14.51)
9	**Total tax expenses**	266.13	810.27
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	**Net Profit Loss for the period from continuing operations**	767.77	2,735.57
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	**Net profit (loss) from discontinued operation after tax**	0.00	0.00

15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	**Total profit (loss) for period**	767.77	2,735.57
17	Other comprehensive income net of taxes	3.85	9.64
18	**Total Comprehensive Income for the period**	771.62	2,745.21
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	708.64	2,581.20
	Total profit or loss, attributable to non-controlling interests	59.15	154.37
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent	712.25	2,590.37
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	59.38	154.84
21	**Details of equity share capital**		
	Paid-up equity share capital	863.86	863.86
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		20,059.63
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	1.78	6.87
	Diluted earnings (loss) per share from continuing operations	1.78	6.87
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	1.78	6.87
	Diluted earnings (loss) per share from continuing and discontinued operations	1.78	6.87
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)	Notes to the audited Consolidated financial results for the quarter and year ended March 31, 2026 ' ' 1. The consolidated audited financial results ('the Statement') of Park Medi World Limited ('the Company') along with its subsidiaries (collectively referred as 'the Group') for the quarter and year ended March 31, 2026 are prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 12, 2026. The statutory auditors have issued an unmodified report on the above results. ' ' 2. The Group's business activity primarily falls within a single reportable business segment namely "Healthcare Service" and operates primarily in India and accordingly does not have any additional disclosure to be made under Ind AS 108- "Segment Reporting". The Group does not distinguish revenues, costs and expenses between segments in its internal reporting, and report costs and expenses by nature as a whole. The Board of Directors (Chief Operating Decision Maker ("CODM")) reviews the Consolidated Financial information when making decisions about allocating resources and assessing performance of the Group as a whole and hence, the Group has only one reportable segment. The Group operates and manages its business as a single segment mainly through the sale of healthcare services. The Group operates in one geographic segment namely "within India" and hence no separate information for geographic segment wise disclosure is required. ' ' 3.During the financial year ended March 31, 2026, the Company has completed an initial public offering (IPO) of 56,790,123 equity shares with a face value of INR 2 each at an issue price of INR 162/- per share, comprising fresh issue of 47,530,864 shares and an offer for sale of 9,259,259 shares. The Company's equity shares were listed on the National Stock exchange of India Limited (NSE) and BSE Limited (BSE) on December 17, 2025. ' ' 4. On November 21, 2025, the Government of India notified the four Labour Codes - the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 - consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. Based on management's assessment, and the best information available and in line with the Institute of Chartered Accountants of India (ICAI) guidance, there are no adjustments required on gratuity liability arising from the implementation of the codes. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed. ' ' 5. The company has acquired 100% shareholding in K P S Wellness Private Limited (KPS) on 30th January 2026 having a bed capacity of 360 beds and SVPD Healthcare Private Limited (SVPD) on 20th March 2026 on a going concern basis, along with transfer of all rights and interests from existing shareholders for INR 1,500 millions for KPS and INR 950 millions for SVPD. The financial results of K P S Wellness Private Limited and SVPD Healthcare Private Limited have been included in our consolidated financial statement since the date of acquisition. ' ' The acquisition has been accounted for as a business combination using the acquisition

method of accounting , in accordance with Ind AS 103 'Business Combinations.' The purchase price has been allocated on a provisional basis to the assets, pending the final determination of the fair value of the acquired assets and liabilities at the acquisition date. The resulting difference of INR 1188.74 millions in K P S Wellness Private Limited and INR 745.63 millions in SVPD Healthcare Private Limited has been recognized as goodwill. ' ' 6. On December 23, 2025, Blue Heavens Health Care Private Limited, a wholly owned subsidiary of Park Medi World Limited ("Company"), has acquired Durha Vitrak Private Limited for INR 506.8 millions which owns and operates Febris Multispeciality Hospital. The acquisition has been completed pursuant to the approval of the Hon'ble National Company Law Tribunal, New Delhi, under the corporate insolvency resolution process in accordance with the Insolvency and Bankruptcy Code, 2016. ' ' The acquisition has been accounted for as a business combination using the acquisition method of accounting, in accordance with Ind AS 103 'Business Combinations.' The purchase price has been allocated on a provisional basis to the assets, pending the final determination of the fair value of the acquired assets and liabilities at the acquisition date. The resulting difference of INR 246.06 millions has been recognized as goodwill. ' ' 7. On January 05, 2026, Park Medi World Limited (the Company) considered and approved the acquisition of whole of existing shareholding of Krishna Super-Speciality Hospital for INR 400 million which owns and operates Mahip Hospital Private Limited, a 250 bedded facility, including 70 ICU beds with modular operation theatres and automated laboratories. ' ' The acquisition has been accounted for as a business combination using the acquisition method of accounting , in accordance with Ind AS 103 'Business Combinations.' The purchase price has been allocated on a provisional basis to the assets, pending the final determination of the fair value of the acquired assets and liabilities at the acquisition date. The resulting difference of INR 538.22 millions has been recognized as goodwill. ' ' 8. On April 10, 2026, the Company commenced the operation of advanced multi-super specialty hospital in Panchkula. This is a 350 bedded facility including modular operation theatres and automated laboratories. ' ' 9. There are no material events after the reporting date requiring adjustment or disclosure except as disclosed in note no. 8 regarding the commencement of operation at Panchkula hospital on April 10, 2026. ' ' 10. Entities acquired during F Y 2025-26 have contributed INR 252.46 million in revenue and INR (55.99) millions in profit before tax. ' ' 11. The utilisation of the IPO proceeds is summarised below: ' Object of the issue as per prospectus: Utilisation planned as per prospectus Utilised upto March 31, 2026 ' Amount pending for utilisation as on March 31, 2026 ' ' Repayment/ prepayment, in full or in part, of outstanding borrowings availed by our Company and our Subsidiaries 3800.00 3800.00 0.00 ' ' Funding capital expenditure for development of new hospital by our Subsidiary Park Medicity (NCR) Private Limited 605.00 166.53 438.57 ' ' Funding capital expenditure for purchase of medical equipment by our Company and our Subsidiaries, Blue Heavens Healthcare Private Limited and Ratangiri Innovations Private Limited 274.59 36.08 238.51 ' ' Unidentified inorganic acquisitions and general corporate purposes 2453.18 2453.18 0.00 ' ' Total 7132.77 6455.79 676.98 ' ' Issue expenses towards IPO 567.23 567.23 0.00 ' ' Grand Total 7700.00 7023.02 676.98 ' ' 12. The consolidated financial results of Park Medi World Limited as on March 31, 2026 includes the results of Devina Derma Private Limited, a subsidiary of the fully owned subsidiary of the Company, which is unaudited. The unaudited financial statements

	of the subsidiary have been prepared by the management and have been considered for the purpose of consolidation based on management certification wherein total assets, total income and net profit is INR 482.81 million, INR 4.64 millions and INR -4.67 million respectively. ' ' 13. Figures for the quarter ended March 31, 2026 represents difference between the audited figures in respect of full financial year and the unaudited figure of nine months ended December 31, 2025. ' ' 14. During the quarter ended March 31, 2026 the RTA of the Company had received a complaint from from the investor which was promptly resolved by them. No complaints were pending for resolution as on March 31, 2026. The Company has adequate systems and processes in place to address investor grievances in a timely manner in compliance with Regulation 13 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015. ' ' 15. Previous period figures have been regrouped / reclassified wherever necessary to conform to current period classification and rounding off errors have been ignored. ' ' 16. The audited Consolidated financial results for the quarter and for the year ended March 31, 2026 are available on the Company's website at www.parkhospital.in and also on the website of BSE Limited at www.bseindia.com and National Stock Exchange of India Limited at www.nseindia.com, where the shares of the Company are listed.

Other Comprehensive Income

Amount in (Millions)

	Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	**Amount of items that will not be reclassified to profit and loss**		
1	Remeasurement of defined benefit plans	4.15	12.88
	Total Amount of items that will not be reclassified to profit and loss	4.15	12.88
2	Income tax relating to items that will not be reclassified to profit or loss	0.30	3.24
3	**Amount of items that will be reclassified to profit and loss**		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	3.85	9.64

Statement of Asset and Liabilities

Amount in (Millions)

	Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	7,878.31
	Capital work-in-progress	1,231.38
	Investment property	0.00
	Goodwill	3,898.87
	Other intangible assets	1,313.18
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	1.27
	Trade receivables, non-current	
	Loans, non-current	517.45
	Other non-current financial assets	
1	Non current tax assets	708.62
2	Fixed Deposit with original maturity for more than 12 months	1,195.59
3	Margin Money Deposit	114.75
4	Security deposits	31.94
5	Other Deposits	3.20
	Total of other non-current financial assets	2,054.10
	Total non-current financial assets	2,572.82
	Deferred tax assets (net)	274.39
	Other non-current assets	
1	Balance with Government Authorities	0.18
2	Capital Advances	84.40
	Total of other non-current assets	84.58
	Total non-current assets	17,253.53
2	**Current assets**	
	Inventories	28.98
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	5,934.88

	Cash and cash equivalents	2,368.50
	Bank balance other than cash and cash equivalents	1,945.36
	Loans, current	0.00
	Other current financial assets	
1	Unbilled revenue	170.92
2	Amount receivable from related party	47.05
3	Interest receivable from related parties	44.82
4	Other Advances	21.55
5	Accrued interest on fixed deposits	14.02
6	Other receivables	2.78
7	Security deposits	0.30
8	Amount recoverable from Staff	0.03
	Total of Other current financial assets	301.47
	Total current financial assets	10,550.21
	Current tax assets (net)	
	Other current assets	
1	Advance to suppliers	197.42
2	Prepaid Expenses	29.82
3	Balance with government authorities	6.25
4	Unspent CSR Amount	13.45
5	Other assets	51.80
	Total of other current assets	298.74
	Total current assets	10,877.93
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	28,131.46
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	863.86
	Other equity	19,355.98
	Total equity attributable to owners of parent	20,219.84
	Non controlling interest	823.12
	Total equity	21,042.96
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	189.63
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	
1	Lease liabilities	1,314.10

	Total of other non-current financial liabilities	1,314.10
	Total non-current financial liabilities	1,503.73
	Provisions, non-current	137.29
	Deferred tax liabilities (net)	158.50
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	1,799.52
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2,089.40
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	82.95
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,006.68
	Total Trade payable	1,089.63
	Other current financial liabilities	
1	Expenses Payable	352.27
2	Employees related payable	383.32
3	Capital Creditors	98.70
4	Security Deposit	81.31
5	Interest accrued but not due on borrowing	5.95
6	Amount payable to related parties	1.64
7	Interest payable to related parties	0.63
8	Other Payable	0.12
9	Lease liabilities	48.73
	Total of other current financial liabilities	972.67
	Total current financial liabilities	4,151.70
	Other current liabilities	
1	Advance from customers	13.97
2	Statutory dues payable	166.45
	Total of other current liabilities	180.42
	Provisions, current	745.34
	Current tax liabilities (Net)	211.52
	Deferred government grants, Current	0.00
	Total current liabilities	5,288.98
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	7,088.50
	Total equity and liabilites	28,131.46
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Millions)

	Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	**Blue color marked fields are non-mandatory.**	
1	**Statement of cash flows**	
	Cash flows from used in operating activities	
	Profit before tax	3,545.84
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	588.85
	Adjustments for decrease (increase) in inventories	7.44
	Adjustments for decrease (increase) in trade receivables, current	556.42
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(77.69)
	Adjustments for decrease (increase) in other non-current assets	24.38
	Adjustments for other financial assets, non-current	(65.28)
	Adjustments for other financial assets, current	78.46
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(456.34)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	32.38
	Adjustments for increase (decrease) in other non-current liabilities	(7.59)
	Adjustments for depreciation and amortisation expense	624.62
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(69.60)
	Adjustments for provisions, current	29.18
	Adjustments for provisions, non-current	(131.99)
	Adjustments for other financial liabilities, current	14.55
	Adjustments for other financial liabilities, non-current	(171.81)
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	291.64
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	(0.07)

	Other adjustments for non-cash items	45.76
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	730.03
	Net cash flows from (used in) operations	4,275.87
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	984.94
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	3,290.93
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	2,377.15
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	0.00
	Purchase of property, plant and equipment	1,196.88
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00
	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	54.72
	Cash advances and loans made to other parties	35.76
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	330.32
	Income taxes paid (refund)	0.00

	Other inflows (outflows) of cash	(0.32)
	Net cash flows from (used in) investing activities	(3,334.51)
4	**Cash flows from used in financing activities**	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	7,132.94
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	5,243.77
	Payments of lease liabilities	131.73
	Dividends paid	0.00
	Interest paid	549.09
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	1,208.35
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	1,164.77
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	1,164.77
	Cash and cash equivalents cash flow statement at beginning of period	1,203.72
	Cash and cash equivalents cash flow statement at end of period	2,368.49

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			Yes
Sr.No	**Audit firm's name**	**Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI**	**Certificate valid upto**
1	Agiwal and associates	Yes	28-02-2029

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							