Integrated Filing (Finance) Ind AS

PARK MEDI WORLD LIMITED

General Information

Scrip code*	544645
NSE Symbol*	PARKHOSPS
MSEI Symbol*	NOTLISTED
ISIN*	INE119201023
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	13-11-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2026
Description of presentation currency	INR
Level of rounding	Millions
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Healthcare Services
Start date of board meeting	13-11-2026
Start time of board meeting	09:30:00
End date of board meeting	13-11-2026
End time of board meeting	11:15:00
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	Not applicable

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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
Whether results are audited or unaudited		Unaudited	Unaudited
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	5,110.25	9,867.34
	Other income	96.28	172.75
	Total income	5,206.53	10,040.09
2	**Expenses**		
(a)	Cost of materials consumed	1,164.17	1,935.41
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(0.98)	(9.65)
(d)	Employee benefit expense	1,002.18	1,926.25
(e)	Finance costs	140.77	238.87
(f)	Depreciation, depletion and amortisation expense	208.60	397.00
(g)	**Other Expenses**		
1	Professional & Consultancy Expense	702.44	1,458.49
2	Other Expenses	1,225.22	2,278.74
	Total other expenses	1,927.66	3,737.23
	Total expenses	4,442.40	8,225.11
3	**Total profit before exceptional items and tax**	764.13	1,814.98
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	764.13	1,814.98
6	**Tax expense**		
7	Current tax	179.34	441.54
8	Deferred tax	40.22	(56.25)
9	**Total tax expenses**	219.56	385.29
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**	544.57	1,429.69
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**	544.57	1,429.69

17	Other comprehensive income net of taxes	5.65	(0.78)
18	**Total Comprehensive Income for the period**	550.22	1,428.91
19	**Total profit or loss, attributable to**		
	Profit or loss, attributable to owners of parent	521.89	1,334.07
	Total profit or loss, attributable to non-controlling interests	22.68	95.62
20	**Total Comprehensive income for the period attributable to**		
	Comprehensive income for the period attributable to owners of parent	526.91	1,332.77
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	23.31	96.14
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		
23	**Earnings per share**		
i	**Earnings per equity share for continuing operations**		
	Basic earnings (loss) per share from continuing operations	1.26	3.31
	Diluted earnings (loss) per share from continuing operations	1.26	3.31
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	1.26	3.31
	Diluted earnings (loss) per share from continuing and discontinued operations	1.26	3.31
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 unaudited Consolidated financial results for the quarter and half year ended September 30, 2026 1. The unaudited Consolidated financial results of Park Medi World Limited ('the Company') for the quarter and half year ended September 30, 2026, were reviewed by the Audit committee on November 13, 2026, and approved by the Board of Directors at its meeting held on November 13, 2026, in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"), and have been subjected to limited review by the statutory auditors of the Company who have issued an unmodified opinion on the same. 2. The aforesaid unaudited Consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (Ind AS) - 34 "Interim Financial Reporting" notified under Section 133 of the Companies Act, 2013 ("the Act") read with the Companies (Indian Accounting Standard Rules), 2015 (as amended from time to time) and other accounting principles generally accepted in India and in terms of Regulation 33 of the Listing Regulations. 3. During the quarter: i. The Company has successfully acquired 80% shareholding of V3 Healthcare Private Limited on July 31, 2026 which operates a multi-super speciality Hospital in the name of "The Medicity Hospital', Rudrapur, Uttarakhand, having capacity of 330 beds. Remaining 20% will be acquired by April 30, 2030. Overall cost of acquisition is approx. Rs. 1,628.40 millions with proximate valuation from a Register Valuer. Consequent to this acquisition, V3 Healthcare Private Limited has become a subsidiary of the Company. Further, the Hospital has been launched on August 2, 2026 under current management. ii. The Company has incorporated a wholly owned subsidiary in the name of Park Medicity Prayagraj Limited on September 08, 2026. This entity is for the development and operation of a 550 bed multi super-speciality hospital in Prayagraj, Uttar Pradesh. This hospital has been awarded to the Company under the Public-Private Relationship (PPP) model by the Prayagraj Municipal Corporation, Uttar Pradesh. iii. Aggarwal Hospital and Research Services Private Limited a wholly owned subsidiary of the Company has entered into operation and management agreement with Axis Educational Society (AES) for operating and managing a 300 bed multi-super speciality hospital, namely Axis Hospital and

Research Centre located in Kanpur, Uttar Pradesh, for a term of 28 years w.e.f April 01, 2027.
iv. The Company in its Board Meeting held on August 03, 2026 has approved the proposal to acquire 100% stake in Mehar Mediserve LLP by December 03, 2026. The LLP owns Mehar Hospital located at Zirakpur, Punjab. Mehar Hospital is a well-established multi super speciality institution with a capacity of 150+ beds.
4. Post closure of the reporting period, some of the premises inter-alia related to the Company, some of its subsidiaries and officials of the Company, were subject to search or survey by the Income Tax Department from October 12, 2026 to October 17, 2026. There has been no impact on our operations, commitments and expansion plans.

5. 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.

6. The allocation of the IPO proceeds was revised pursuant to Special Resolution passed by the members of the Company on September 03, 2026, through Postal Ballot. As on the September 30, 2026, the IPO proceeds have been fully utilised as summarised below along-with revised allocations:
(Amount in INR Millions)
1) Object of the issue - Repayment/ prepayment, in full or in part, of outstanding borrowings availed by our Company and our Subsidiaries
Details of Variation - NA
Allocated amount - 3,800
Revised Allocated Amount - NA
Utilised upto September 30, 2026 - 3,800
2) Object of the issue - Funding capital expenditure for development of new hospital by our Subsidiary Park Medicity (NCR) Private Limited
Details of Variation - Unutilized amount of INR 409.81 million allocated to object 5
Allocated amount - 605.00
Revised Allocated Amount - 195.19

	Utilised upto September 30, 2026 - 195.19 3) Object of the issue - Funding capital expenditure for purchase of medical equipment by our Company and our Subsidiaries, Blue Heavens Healthcare Private Limited and Ratnagiri Innovations Private Limited Details of Variation - Unutilized amount of INR 238.51 million allocated to object 5 Allocated amount - 274.59 Revised Allocated Amount - 36.08 Utilised upto September 30, 2026 - 36.08 4) Object of the issue - Unidentified inorganic acquisitions and general corporate purposes Details of Variation - NA Allocated amount - 2,453.18 Revised Allocated Amount - NA Utilised upto September 30, 2026 - 2,453.18 5)Object of the issue - Funding capital expenditure regarding the acquisition of the Medicity Hospital, Rudrapur Details of Variation - Unutilised amount of objects 2 & 3 allocated to object 5 Allocated amount - Nil Revised Allocated Amount - 648.32 Utilised upto September 30, 2026 - 648.32 7. During the quarter ended September 30, 2026, the Company did not receive any investor complaint. No complaints were pending for resolution as on September 30, 2026. The Company has adequate systems and processes in place to address investor grievances in a timely manner in compliance with Regulation 13 of the Listing Regulations. 8. Previous period figures have been regrouped / reclassified wherever necessary to conform to current period classification and rounding off errors have been ignored. 9. The unaudited Consolidated financial results for the quarter ended September 30, 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		01-07-2026	01-04-2026
Date of end of reporting period		30-09-2026	30-09-2026
Whether results are audited or unaudited		Unaudited	Unaudited
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 Employee defined benefit plans	7.55	(1.04)
	Total Amount of items that will not be reclassified to profit and loss	7.55	(1.04)
2	Income tax relating to items that will not be reclassified to profit or loss	1.90	(0.26)
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	5.65	(0.78)

Statement of Asset and Liabilities

Amount in (Millions)

	Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	10,987.16
	Capital work-in-progress	232.99
	Investment property	
	Goodwill	4,247.27
	Other intangible assets	12.30
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	0.86
	Trade receivables, non-current	
	Loans, non-current	682.03
	Other non-current financial assets	
1	Other Financial Assets	1,333.20
	Total of other non-current financial assets	1,333.20
	Total non-current financial assets	2,016.09
	Deferred tax assets (net)	321.70
	Other non-current assets	
1	Other non-current assets	62.59
2	Non-current tax assets	713.71
3	Right-of-use assets	822.02
	Total of other non-current assets	1,598.32
	Total non-current assets	19,415.83
2	**Current assets**	
	Inventories	43.45
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	8,710.03
	Cash and cash equivalents	762.23
	Bank balance other than cash and cash equivalents	1,952.83
	Loans, current	0.00
	Other current financial assets	
1	Other current financial assets	721.37
	Total of Other current financial assets	721.37
	Total current financial assets	12,146.46
	Current tax assets (net)	
	Other current assets	
1	Other current assets	505.20
	Total of other current assets	505.20
	Total current assets	12,695.11

3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	32,110.94
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	863.86
	Other equity	20,728.11
	Total equity attributable to owners of parent	21,591.97
	Non controlling interest	1,258.69
	Total equity	22,850.66
2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1,779.13
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
1	Lease Liabilities	915.91
	Total of other non-current financial liabilities	915.91
	Total non-current financial liabilities	2,695.04
	Provisions, non-current	171.37
	Deferred tax liabilities (net)	143.94
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	3,010.35
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2,791.71
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	136.55
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	541.28
	Total Trade payable	677.83
	Other current financial liabilities	
1	Lease Liability	30.48
2	Other current financial liabilities	1,586.26
	Total of other current financial liabilities	1,616.74
	Total current financial liabilities	5,086.28
	Other current liabilities	
1	Other current liabilities	112.94
	Total of other current liabilities	112.94
	Provisions, current	861.67
	Current tax liabilities (Net)	189.04
	Deferred government grants, Current	0.00
	Total current liabilities	6,249.93

3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	9,260.28
	Total equity and liabilites	32,110.94
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Millions)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2026
Date of end of reporting period		30-09-2026
Whether results are audited or unaudited		Unaudited
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	1,814.98
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	238.87
	Adjustments for decrease (increase) in inventories	(9.65)
	Adjustments for decrease (increase) in trade receivables, current	(2,717.02)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	36.91
	Adjustments for decrease (increase) in other non-current assets	(206.46)
	Adjustments for other financial assets, non-current	(419.90)
	Adjustments for other financial assets, current	(182.61)
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	(441.51)
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(72.02)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	397.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(3.60)
	Adjustments for provisions, non-current	115.41
	Adjustments for other financial liabilities, current	(23.18)
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	120.96
	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	(3.64)
	Other adjustments to reconcile profit (loss)	(7.52)
	Other adjustments for non-cash items	6.05

	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(3,413.83)
	Net cash flows from (used in) operations	(1,598.85)
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	404.64
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	(2,003.49)
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	1,134.40
	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	598.90
	Proceeds from sales of investment property	0.00
	Purchase of investment property	5.10
	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	0.00
	Cash advances and loans made to other parties	164.58
	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	132.71
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	197.74
	Net cash flows from (used in) investing activities	(1,572.53)
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	0.00
	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	2,127.66
	Repayments of borrowings	0.00
	Payments of lease liabilities	15.43
	Dividends paid	0.00
	Interest paid	172.90
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	1,939.33
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(1,636.69)
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	(1,636.69)
	Cash and cash equivalents cash flow statement at beginning of period	2,398.93
	Cash and cash equivalents cash flow statement at end of period	762.24

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							