



Agiwal & Associates

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Park Medi World Limited

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of **Park Medi World Limited** (hereinafter referred to as the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") for the year ended **31 March 2026**, attached herewith, being submitted by the Holding Company pursuant to the requirements of **Regulation 33** of the Securities and Exchange Board of India (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 consolidated annual financial results:

1. include the annual financial results of the subsidiaries as listed in **Annexure I** to the consolidated annual financial results;
2. are presented in accordance with the requirements of the Listing Regulations in this regard; and
3. give a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the consolidated net profit/(loss) and other comprehensive income and other financial information of the Group for the year ended **31 March 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those SAs are further described in the **Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results** section of our report. We are independent of the Group, its associates and joint ventures (as applicable) in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the consolidated annual financial results.



Independent Auditor's Report (Continued)
Park Medi World Limited

The Holding Company's Management and the Board of Directors'/Those Charged with Governance (TCWG) Responsibilities for the Consolidated Annual Financial Results

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

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit/(loss) and other comprehensive income and other financial information of the Group in accordance with the applicable Ind AS and other accounting principles generally accepted in India and in compliance with the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated annual financial results, the respective management and the Board of Directors of the entities included in the Group (and of its associates/joint ventures, as applicable) are responsible for assessing the ability of the entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the relevant entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors/TCWG of the entities included in the Group (and of its associates/joint ventures, as applicable) are responsible for overseeing the financial reporting process of each company/entity.

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

Our objectives are to obtain reasonable assurance about whether the consolidated annual 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those



Independent Auditor's Report (Continued)
Park Medi World Limited

- 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 Act, we are also responsible for expressing our opinion through a separate report on whether the Holding Company has adequate internal financial controls with reference to financial statements 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 in the consolidated annual financial results made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the consolidated annual 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 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 consolidated annual financial results, including the disclosures, and whether the consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group and of its associates/joint ventures (as applicable) to express an opinion on the consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the consolidated annual financial results.

We communicate with TCWG of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors 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 TCWG 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.

We also performed procedures in accordance with the SEBI circular(s) issued under the Listing Regulations, to the extent applicable.

Other Matters

1. The consolidated annual financial results include the unaudited financial results of one of the subsidiary, whose financial information reflect total assets (before taking consolidation adjustment) of Rs. 482.81 million, revenue of Rs. 4.6 million and net Loss of Rs. 4.6 million



Independent Auditor's Report (Continued)
Park Medi World Limited

- for the year ended on that date as considered in the audited financial results. This unaudited financial information have been furnished to us by the Board of Directors.
2. The consolidated annual financial results include the results of entities which have audited by other auditors. The consolidated total assets, revenue and net profit of the said subsidiaries are Rs.19,006 million, Rs 14,386 million and Rs. 2,088 respectively. Where the financial results/information of subsidiaries have been audited by other auditors, such financial results/information and the auditor's report(s) thereon have been furnished to us, and our opinion in so far as it relates to the amounts and disclosures included in respect of such subsidiary is based solely on the report(s) of such other auditor(s).
 3. The consolidated annual financial results include the results for the quarter ended **31 March 2026** being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the financial year ended 31 March 2026, which were subject to limited review.

Our opinion is not modified in respect of the above matters.

Report on Other Legal and Regulatory Requirements

As required by the Listing Regulations, we report that the consolidated annual financial results referred to above have been prepared in accordance with the applicable requirements of the Listing Regulations.

For Agiwal & Associates,
Chartered Accountants

Firm Registration Number: 000181N



CA P C Agiwal
Partner

Membership Number: 080475

UDIN: 26080475GXINYS3548



Place: Gurugram

Date: 12th May 2026

Independent Auditor's Report (Continued)
Park Medi World Limited

Annexure I – List of Subsidiaries Included in the Consolidation

1. Aggarwal Hospital & Research Services Private Limited
2. Blue Heavens Health Care Private Limited
3. Durha Vitrak Private Limited (trade name as Febris Multispeciality Hospital) – (100% subsidiary of Blue Heavens Health Care Private Limited; acquired December 2025)
4. Mahip Hospital Private Limited (trade name Krishna Super-Speciality Hospital) – India (100% subsidiary; acquired January 2026)
5. K P S Wellness Private Limited – (100% subsidiary; acquired in Q4 FY26)
6. SVPD Healthcare Private Limited – (100% subsidiary; acquired in Q4 FY26)
7. Park Medicity (NCR) Private Limited
8. Ratangiri Innovations Private Limited – (100% subsidiary of Park Medicenter & institutions Private Limited)
9. Park Medical Centre Private Limited
10. Park Medicity India Private Limited
11. Park Medicity (North) Private Limited
12. Park Medicenters & Institutions Private Limited
13. Park Elite Medi World Private Limited
14. Park Imperial Medi World Private Limited
15. Park Medicity (World) Private Limited
16. Umkal Healthcare Private Limited
17. Kailash Super-Speciality Hospital Private Limited
18. DMR Hospitals Private Limited – (100% subsidiary of Park Medicenters & Institutions Private Limited)
19. Park Medicity (Haryana) Private Limited (100% subsidiary of Park Medicenters & Institutions Private Limited)
20. RGS healthcare Limited (100% subsidiary of PMCI)
21. Devina Derma Private Limited (55% subsidiary of Aggarwal Hospital & Research Services Private Limited)
22. Narsingh Hospital & Heart Institute Private Limited



(₹ in millions)

	As at March 31, 2026	As at March 31, 2025
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	7,878.31	7,155.46
(b) Capital work-in-progress	1,231.38	370.88
(c) Goodwill	3,898.87	1,180.21
(d) Right-of-use assets	1,301.64	558.14
(e) Other Intangible assets	11.54	9.83
(f) Financial assets		
(i) Investments	1.27	0.86
(ii) Loans	517.45	481.69
(iii) Other financial assets	1,345.48	623.46
(g) Deferred tax assets	274.39	238.94
(h) Other non-current assets	84.58	108.97
(i) Non-current tax assets	708.62	325.63
Total Non-Current Assets	17,253.53	11,054.07
II. Current assets		
(a) Inventories	28.98	25.44
(b) Financial assets		
(i) Trade receivables	5,934.88	6,135.00
(ii) Cash and cash equivalents	2,368.50	1,030.04
(iii) Bank balances other than cash and cash equivalents	1,945.36	2,577.54
(iv) Other financial assets	301.47	380.88
(c) Other current assets	298.74	189.19
Total Current Assets	10,877.93	10,338.09
TOTAL ASSETS (I+II)	28,131.46	21,392.16
EQUITY AND LIABILITIES		
I. Equity		
(i) Equity share capital	863.86	768.80
(ii) Other equity	19,355.98	9,752.11
Total Equity attributable to Owners of company	20,219.84	10,520.91
(iii) Non Controlling Interests	823.12	667.71
Total Equity	21,042.96	11,188.62
LIABILITIES		
II. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	189.63	3,842.50
(ii) Lease liabilities	1,314.10	563.59
(b) Provisions	137.29	107.01
(c) Deferred tax liabilities	158.50	122.32
Total Non-current Liabilities	1,799.52	4,635.42
III. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,089.40	2,381.87
(ii) Lease liabilities	48.73	32.71
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	82.95	67.02
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,006.68	1,294.26
(iv) Other financial liabilities	923.94	844.36
(b) Other current liabilities	180.42	133.01
(c) Provisions	745.34	807.82
(d) Current tax liabilities	211.52	7.07
Total Current Liabilities	5,288.98	5,568.12
Total Liabilities (II+III)	7,088.50	10,203.54
TOTAL EQUITY AND LIABILITIES (I+II+III)	28,131.46	21,392.16

For Park Medi World Limited
(Formerly Known as Park Medi World Private Limited)

Dr. Ajit Gupta
Chairman & Whole Time Director
DIN: 02865369

Place: Gurugram
Date:



Park Medi World Limited (Formerly known as Park Medi World Private Limited)
Registered Office: 12, Meera Enclave, Near Keshopur Bus Depot., Outer Ring Road, New Delhi-110018
(CIN: L85110DL2011PLC212901)
Website: www.parkhospital.in; Email: company.secretary@parkhospital.in Phone No. 91-124-6960000
Audited Consolidated Statement of Financial Results for the quarter and year ended March 31, 2026

(₹ in millions)

	Quarter Ended			Year Ended	
	March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	Audited	Unaudited	Audited	Audited	Audited
I Income					
Revenue from operations	4,604.13	4,099.66	3,539.19	16,793.56	13,935.70
Other income	75.03	91.03	85.70	316.09	324.11
Total Income	4,679.16	4,190.69	3,624.89	17,109.65	14,259.81
II Expenses					
Cost of material consumed/Service rendered	784.34	757.52	632.45	2,950.61	2,824.12
Changes in inventories of stock	11.91	(0.96)	(4.95)	7.45	(3.40)
Employee benefit expenses	861.65	830.60	732.21	3,233.97	2,757.43
Professional and consultancy fees	716.20	651.47	590.10	2,570.74	2,081.59
Finance costs	139.75	149.46	156.45	588.85	608.38
Depreciation and amortisation expense	175.06	153.01	155.25	624.62	568.95
Other expenses	956.35	866.93	705.05	3,587.57	2,566.04
Total Expenses	3,645.26	3,408.03	2,966.56	13,563.81	11,403.11
III Profit/(Loss) before exceptional items and tax (I-II)	1,033.90	782.66	658.33	3,545.84	2,856.70
IV Less: Exceptional items	-	-	-	-	-
V Profit/(Loss) before tax (III-IV)	1,033.90	782.66	658.33	3,545.84	2,856.70
VI Tax expenses					
Current tax	197.42	188.67	176.35	822.45	791.32
Income tax for earlier years	0.45	1.88	-	2.33	(1.03)
Deferred tax charge/(benefit)	68.25	63.62	(41.60)	(14.51)	(88.00)
	266.12	254.17	134.75	810.27	702.29
VII Profit/(Loss) after tax (V-VI)	767.78	528.49	523.58	2,735.57	2,154.41
VIII Other comprehensive income/(loss)					
Items that will not be reclassified to profit or loss					
- Remeasurement of defined benefit plans	4.15	7.75	7.83	12.88	10.29
- Income tax relating to these items	(0.30)	(1.95)	(1.97)	(3.24)	(2.59)
	3.85	5.80	5.86	9.64	7.70
IX Total comprehensive income/(loss) (VII+VIII)	771.63	534.29	529.44	2,745.21	2,162.11
X Profit/(Loss) for the year attributable to:					
Owners of the company	708.64	507.51	448.35	2,581.20	2,016.38
Non- controlling Interest	59.14	20.98	75.23	154.37	138.03
	767.78	528.49	523.58	2,735.57	2,154.41
XI Other Comprehensive Income/(Expenses) for the year attributable to:					
Owners of the company	3.61	5.42	5.31	9.17	7.24
Non- controlling Interest	0.24	0.38	0.55	0.47	0.46
	3.85	5.80	5.86	9.64	7.70
XII Total Comprehensive Income/(Expenses) for the year attributable to:					
Owners of the company	712.25	512.93	453.66	2,590.37	2,023.63
Non- controlling Interest	59.38	21.36	75.78	154.84	138.48
	771.63	534.29	529.44	2,745.21	2,162.11
Paid up equity share capital (face value: Rs. ₹ 2 per share)	863.86	863.86	768.80	863.86	768.80
Other equity (including Non-controlling interests)				20,179.10	10,419.82
Earnings per equity share (in ₹):					
(i) Basic (not annualised in respect of quarter)	1.78	1.35	1.36	6.87	5.60
(ii) Diluted (not annualised in respect of quarter)	1.78	1.35	1.36	6.87	5.60



For Park Medi World Limited
(Formerly Known as Park Medi World Private Limited)

Dr. Ajit Gupta
Chairman & Whole Time Director
DIN: 02865369



Place: Gurugram
Date:

Park Medi World Limited (Formerly known as Park Medi World Private Limited)
(CIN: L85110DL2011PLC212901)

Website: www.parkhospital.in; Email: company.secretary@parkhospital.in Phone No. 91-124-6960000

Audited Consolidated Statement of cash flows for the period ended March 31, 2026

(₹ in millions)

	For the year ended March 31, 2026	For the year ended March 31, 2025
Cash flow from operating activities		
Profit before tax	3,545.84	2,856.70
Adjustments to reconcile profit before tax to cash generated from operating		
Depreciation and amortisation expense	624.62	568.95
Finance costs	588.85	608.38
Interest income	(291.64)	(285.00)
Rental income	(0.09)	(3.67)
Provision for gratuity	51.81	42.79
(Gain)/loss on disposal of PPE	0.02	19.43
Liabilities no longer required written back	(6.61)	(2.72)
Other non cash adjustments	0.57	55.20
Impairment of trade receivables	(69.60)	(67.89)
Operating profit before working capital changes	4,443.77	3,792.17
Change in working capital:		
(Increase)/decrease in inventories	7.44	(3.40)
(Increase)/decrease in trade receivables	556.42	(957.51)
(Increase)/decrease in other financial assets	13.18	(160.96)
(increase)/decrease in other non-financial assets	(53.31)	(159.40)
Increase/(decrease) in trade payables	(456.34)	460.50
Increase/(decrease) in other financial liabilities	(157.26)	237.30
Increase/(decrease) in provisions	(102.81)	(224.58)
Increase/(decrease) in other non-financial liabilities	24.79	11.16
Cash generated from/(used in) operations	4,275.88	2,995.28
Less: Income tax paid (net of refunds)	(984.94)	(841.44)
Net cash flow generated from/(used in) operating activities (A)	3,290.94	2,153.84
Cash flows from investing activities		
Proceeds from/(payments for) PPE, intangible assets, and CWIP	(1,196.88)	(1,451.19)
(Increase)/decrease in investments	(0.41)	0.07
Investment in subsidiaries acquired during the year	(2,377.15)	-
(Increase)/decrease in bank deposits	(54.72)	130.04
Loans given	(35.76)	-
Interest income	330.32	315.91
Rental income	0.09	3.67
Net cash flow from/(used in) investing activities (B)	(3,334.51)	(1,001.50)
Cash flows from financing activities		
Proceeds from/(payments for) borrowings	(5,243.77)	(255.45)
Payment of lease liabilities	(131.73)	(82.77)
Proceeds from issue of equity shares (including securities premium)	7,700.00	-
Share issue expenses	(567.06)	-
Finance costs	(549.09)	(550.34)
Net cash inflow from/(used in) financing activities (C)	1,208.35	(888.56)
Net increase/(decrease) in cash and cash equivalents (A+B+C)	1,164.78	263.78
Cash and cash equivalents at the beginning of the year	1,030.04	766.26
Cash and cash equivalents on business combination	173.68	-
Cash and cash equivalents at the end of the year	2,368.50	1,030.04

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Park Medi World Limited (Formerly known as Park Medi World Private Limited)

(CIN: L85110DL2011PLC212901)

Website: www.parkhospital.in; Email: company.secretary@parkhospital.in Phone No. 91-124-6960000

Audited Consolidated Statement of cash flows for the period ended March 31, 2026

(₹ in millions)

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Notes to Statement of cash flows:

(i) Components of cash and cash equivalents

Balances with banks
- in current accounts
Cash on hand
Cash and cash equivalents at end of the year

	As at March 31, 2026	As at March 31, 2025
Balances with banks - in current accounts	2,359.06	1,025.19
Cash on hand	9.44	4.85
Cash and cash equivalents at end of the year	2,368.50	1,030.04

- (ii) The above Cash Flow Statement has been prepared in accordance with the "Indirect Method" as set out in the Ind AS - 7 on "Cash Flow Statements" specified under Section 133 of the Companies Act, 2013.



For Park Medi World Limited
(Formerly Known as Park Medi World Private Limited)

Dr. Ajit Gupta
Chairman & Whole Time Director
DIN: 02865369



Place: Gurugram
Date:

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.



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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	3,800.00	3,800.00	-
Funding capital expenditure for development of new hospital by our Subsidiary Park Medicity (NCR) Private Limited	605.00	166.53	438.47
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	2,453.18	2,453.18	-
Total	7,132.77	6,455.79	676.98
Issue expenses towards IPO	567.23	567.23	-
Grand Total	7,700.00	7,023.02	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.



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