Date: November 05, 2026

To, **National Stock Exchange of India Limited,** Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai – 400051 NSE Scrip Symbol: **PARASHLTH**	To, **BSE Limited,** Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400001 BSE Scrip Code: **545005**

Subject: Outcome of Board Meeting held on November 05, 2026, under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Madam,

Pursuant to Regulation 30, 33 and other applicable provisions of the SEBI Listing Regulations, as amended, we wish to inform you that the Board of Directors of the Company in their meeting held today, i.e., Thursday, November 05, 2026, transacted the following businesses:

1. Based on the recommendations of the Audit Committee, considered and approved the Unaudited (Standalone and Consolidated) Financial Results ("Financial Results") of the Company for the quarter and half year ended September 30, 2026, along with the unmodified Limited Review Reports ("Limited Review Reports") issued by M/s. Walker Chandiok & Co LLP, Chartered Accountants (Firm Registration No. 001076N/N500013), the Statutory Auditors of the Company.
   A copy of the Financial Results along with the Limited review Reports have been enclosed herewith.

2. Based on the recommendations of the Nomination and Remuneration Committee, approved the continuation of Mr. Kabir Kishin Thakur (DIN: 08422362), Non- Executive Non- Independent Director of the Company under Regulation 17(1D) of the SEBI Listing Regulations, subject to the approval of the Shareholders of the Company.
   Further, he is not debarred from holding office of Director by virtue of any SEBI Order or any other authority.
   The details as required under Regulation 30 of the Listing Regulations read with SEBI Master Circular No. HO/49/14/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, are enclosed.

The meeting commenced at 05:30 P.M. (IST) and concluded at 06:08 P.M. (IST).

This disclosure will also be hosted on the Company's website at https://www.parashospitals.com/investors.

We request you to kindly take the same on record.

Thanking you.

For **Paras Healthcare Limited**

Rahul Kumar

Digitally signed by Rahul Kumar
Date: 2026.11.05 18:55:47 +05'30'

Rahul Kumar
Company Secretary and Compliance Officer
ICSI Membership No.: A20928

Walker Chandiok &Co LLP

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of Paras Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Paras Healthcare Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Paras Healthcare Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the Statement includes consolidated figures for the corresponding quarter ended 30 September 2025 which are the balancing figures between special purpose consolidated audited interim financial statements for three months ended 30 June 2025 and the consolidated unaudited figures for the six months ended 30 September 2025, which have been approved by the Holding Company's Board of Directors, but have not been subjected to audit or review.

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of Paras Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

4. Based on our review conducted, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Sunil Sharma
Partner
Membership No. 411446
UDIN 26411446JCEIDF3807

Place: Gurugram
Date: 05 November 2026

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of Paras Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Annexure 1

List of subsidiaries included in the Statement

S. No.	Name	Relationship with Holding Company
1	Paras Healthcare (Ranchi) Private Limited	Wholly owned subsidiary
2	Plus Medicare Hospitals Private Limited	Wholly owned subsidiary



Paras Healthcare Limited

Registered Office and Corporate Office: 1st Floor, Tower B, Paras Twin Towers, Golf Course Road,
Sector 54, Gurugram – 122 002, Haryana, India

CIN: U85110HR1987PLC035823

Tel: +91 124 430 2163; E-mail: cs@parashospitals.com; Website: www.parashospitals.com

Statement of consolidated unaudited financial results for the quarter and six months ended 30 September 2026

(All amounts are in ₹ million, unless otherwise stated)

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Audited*	Refer note 6 and 7	Unaudited	Refer note 6	Audited
	Income						
I	Revenue from operations	5,108.95	4,702.78	4,161.25	9,811.73	7,845.12	16,059.52
II	Other income	64.52	84.68	71.13	149.20	129.58	228.32
	Total income	**5,173.47**	**4,787.46**	**4,232.38**	**9,960.93**	**7,974.70**	**16,287.84**
III	**Expenses**						
	Purchases of stock-in-trade	1,261.28	1,177.82	1,207.61	2,439.10	2,233.96	4,347.83
	Changes in inventories of stock-in-trade	(28.65)	(26.35)	(65.47)	(55.00)	(70.38)	(45.61)
	Employee benefits expense	575.92	563.42	466.47	1,139.34	863.43	1,815.65
	Finance costs	337.51	302.47	346.77	639.98	625.96	1,159.78
	Depreciation and amortisation expense	386.58	351.10	343.49	737.68	668.96	1,435.66
	Retainers and consultants fee	1,221.02	1,106.58	1,028.77	2,327.60	1,977.79	3,941.20
	Other expenses	877.62	831.22	706.51	1,708.84	1,418.32	2,873.00
	Total expenses	**4,631.28**	**4,306.26**	**4,034.15**	**8,937.54**	**7,718.04**	**15,527.51**
IV	**Profit before tax**	**542.19**	**481.20**	**198.23**	**1,023.39**	**256.66**	**760.33**
V	**Tax expense**						
	Current tax	154.24	146.55	88.22	300.79	164.82	352.66
	Deferred tax credit	(15.55)	(162.17)	(13.88)	(177.72)	(21.81)	(30.67)
VI	**Profit for the period/year**	**403.50**	**496.82**	**123.89**	**900.32**	**113.65**	**438.34**
VII	**Other comprehensive income**						
	Remeasurements of defined benefit plans	1.83	(5.43)	1.14	(3.60)	2.28	15.25
	Less: Income tax relating to items that will not be reclassified to profit or loss	(0.44)	1.27	(0.31)	0.83	(0.62)	(3.74)
	Other comprehensive income for the period/year, net of tax	**1.39**	**(4.16)**	**0.83**	**(2.77)**	**1.66**	**11.51**
VIII	**Total comprehensive income**	**404.89**	**492.66**	**124.72**	**897.55**	**115.31**	**449.85**
IX	Paid-up equity share capital (face value of ₹ 1 each)	100.99	100.99	100.99	100.99	100.99	100.99
X	Reserves (other equity)						3,848.42
XI	**Earnings per share (face value of ₹ 1 each)** *(not annualised for the quarters and six months)*						
	Basic (₹ per share)	4.00	4.92	1.23	8.92	1.13	4.34
	Diluted (₹ per share)	4.00	4.92	1.23	8.92	1.13	4.34

*Figures for the quarter ended 30 June 2026 are as per the Special Purpose Consolidated Interim Financial Statements, audited solely for the purpose of inclusion in the offer document.

See accompanying notes to the consolidated unaudited financial results

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

PARAS HEALTHCARE LIMITED

Paras Healthcare Limited

Registered Office and Corporate Office: 1st Floor, Tower B, Paras Twin Towers, Golf Course Road,
Sector 54, Gurugram – 122 002, Haryana, India

CIN: U85110HR1987PLC035823

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Note 1: Consolidated Balance Sheet as at 30 September 2026

(₹ in millions, unless otherwise stated)

Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	6,513.87	6,735.45
Right-of-use assets	5,213.51	5,310.65
Capital work-in-progress	521.53	287.33
Goodwill	46.44	46.44
Other intangible assets	13.36	13.87
Financial assets		
Other financial assets	773.66	248.42
Non-current tax assets (net)	231.13	224.61
Deferred tax assets (net)	162.22	-
Other non-current assets	192.92	95.71
Total non-current assets	**13,668.64**	**12,962.48**
Current assets		
Inventories	394.40	318.85
Financial assets		
Trade receivables	5,178.97	3,495.71
Cash and cash equivalents	445.49	472.05
Bank balances other than cash and cash equivalents	2,613.86	2,555.28
Other financial assets	595.77	439.58
Current tax assets (net)	-	350.37
Other current assets	260.60	117.09
Total current assets	**9,489.09**	**7,748.93**
Total assets	**23,157.73**	**20,711.41**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100.99	100.99
Other equity	4,760.48	3,848.42
Total equity	**4,861.47**	**3,949.41**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	4,764.94	4,542.10
Lease liabilities	5,054.25	4,928.71
Other financial liabilities	4.68	5.11
Provisions	114.09	85.52
Deferred tax liabilities (net)	-	16.33
Total non-current liabilities	**9,937.96**	**9,577.77**
Current liabilities		
Financial liabilities		
Borrowings	5,025.11	3,998.91
Lease liabilities	362.67	468.91
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	486.30	404.59
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,986.03	1,676.36
Other financial liabilities	263.97	455.31
Other current liabilities	195.36	151.46
Provisions	38.86	28.69
Total current liabilities	**8,358.30**	**7,184.23**
Total equity and liabilities	**23,157.73**	**20,711.41**

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

PARAS HEALTHCARE LIMITED

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Note 2: Consolidated Statement of Cash Flows for the six months ended 30 September 2026

(₹ in millions, unless otherwise stated)

S. No.	Particulars	For the six months period ended	
		30 September 2026	30 September 2025
		Unaudited	Refer note 6
A	**Cash flows from operating activities**		
	Profit before tax	1,023.39	256.66
	Adjustments for:		
	Depreciation and amortisation expense	737.68	668.96
	Finance costs	639.98	625.96
	Interest income	(125.29)	(103.87)
	Loss allowance	58.49	60.39
	Employee share based payment expense	14.52	-
	Unwinding of discount on financial assets	(14.24)	(17.00)
	Loss on foreign exchange fluctuation (net)	4.88	-
	Loss on sale of property, plant and equipment (net)	0.03	-
	Gain on termination of lease	(0.76)	-
	Operating profit before working capital changes	**2,338.68**	**1,491.10**
	Adjustments for changes in working capital in:		
	- trade receivables	(1,741.75)	(875.39)
	- inventories	(75.54)	(73.18)
	- other assets and other financial assets	(356.33)	88.34
	- trade payables	386.52	610.69
	- other liabilities and provisions	64.32	(115.01)
	Cash flows from operating activities	**615.90**	**1,126.55**
	Income taxes refund/(paid) (net)	65.81	(177.58)
	Net cash flows generated from operating activities (A)	**681.71**	**948.97**
B	**Cash flows from investing activities**		
	Payments for purchase of property, plant and equipment and intangible assets (including capital work in progress, capital advances and payable for purchase of property, plant and	(901.71)	(1,046.53)
	Proceeds from sale of property, plant and equipment	5.69	0.56
	Investment in bank deposits (net)	(598.10)	(970.81)
	Interest received from bank deposits	155.38	104.91
	Net cash used in investing activities (B)	**(1,338.74)**	**(1,911.87)**
C	**Cash flows from financing activities**		
	Proceeds from issue of equity share capital (net of issue expenses)	-	691.26
	Proceeds from non-current borrowings	727.20	657.05
	Repayment of non-current borrowings	(374.32)	(187.16)
	Movement in current borrowings (net)	896.15	237.27
	Repayment of principal portion of lease liabilities	(13.46)	(5.39)
	Repayment of interest portion of lease liabilities	(234.07)	(230.52)
	Finance costs paid	(371.03)	(378.82)
	Net cash generated from financing activities (C)	**630.47**	**783.69**
	Net decrease in cash and cash equivalents (A+B+C)	**(26.56)**	**(179.21)**
	Cash and cash equivalents at the beginning of the period	472.05	372.14
	Cash and cash equivalents at the end of the period	**445.49**	**192.93**
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Balances with banks in current accounts	406.02	176.62
	Bank deposits with original maturity of less than three months	2.09	-
	Cash on hand	37.38	16.31
	Total	**445.49**	**192.93**

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

PARAS HEALTHCARE LIMITED

Paras Healthcare Limited
Notes to the consolidated unaudited financial results

3 The above consolidated unaudited financial results of Paras Healthcare Limited ('the Holding Company') and its subsidiaries (together referred to as 'the Group') for the quarter and six months ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on 05 November 2026. A limited review of the same has been carried out by the statutory auditors of the Holding Company.

4 These consolidated unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India, and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) 'SEBI LODR Regulations'.

5 The Chief Operating Decision Maker (CODM) examines the Group's performance from a service perspective and has identified healthcare services as a single business segment.

6 The corresponding figures for the quarter and six months ended 30 September 2025 have been compiled by the management in accordance with Ind AS 34, "Interim Financial Reporting," and have not been subjected to a limited review by the statutory auditors.

7 Figures for the quarter ended 30 September 2025 are the balancing figures between special purpose consolidated audited interim financial statements for three months ended 30 June 2025 and the consolidated unaudited figures for the six months ended 30 September 2025, but have not been subject to limited review or audit.

8 Subsequent to 30 September 2026, the Holding Company completed its IPO of 20,923,520 equity shares of face value ₹1 each at ₹693 per share, aggregating ₹14,500.00 million. The IPO comprised a fresh issue of 7,215,007 shares (₹5,000.00 million) and an offer for sale of 13,708,513 shares (₹9,500.00 million) by the selling shareholders. The equity shares were listed on NSE and BSE with effect from 28 October 2026. Accordingly, these consolidated unaudited financial results for the quarter and six months ended 30 September 2026 have been prepared for the first time in accordance with Regulation 33 of the SEBI LODR Regulations.

As at the date of these results, ₹3,750.00 million from the fresh issue proceeds of ₹5,000.00 million has been utilised towards repayment/prepayment of certain borrowings of the Holding Company and its subsidiary, in line with the objects of the issue stated in the Prospectus. The issue proceeds are subject to adjustment for offer expenses.

9 The above unaudited consolidated financial results of the Group for the quarter and six months ended 30 September 2026 are available on the Holding Company's website (www.parashospitals.com) and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of the Board of Directors of Paras Healthcare Limited

Dr. Dharminder Kumar Nagar
Managing Director
DIN: 00332135

Place: Gurugram
Date: 05 November 2026

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

PARAS HEALTHCARE LIMITED

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
21st Floor, DLF Square
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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Paras Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Paras Healthcare Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Paras Healthcare Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations'). Attention is drawn to the fact that the Statement includes standalone figures for the corresponding quarter ended 30 September 2025 which are the balancing figures between special purpose standalone audited interim financial statements for three months ended 30 June 2025 and the standalone unaudited figures for the six months ended 30 September 2025, which have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

2. The Statement, which is the responsibility of the Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



Walker Chandiok & Co LLP is registered with limited liability with identification number AAC-2085 and has its registered office at L-41, Connaught Circus, Outer Circle, New Delhi, 110001, India

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of Paras Healthcare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Sunil Sharma
Partner
Membership No.: 411446
UDIN: 26411446FLNHTL1644

Place: Gurugram
Date: 05 November 2026

Paras Healthcare Limited

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Statement of standalone unaudited financial results for the quarter and six months ended 30 September 2026

(₹ in millions, unless otherwise stated)

S. No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
		Unaudited	Audited*	Refer note 6 and 7	Unaudited	Refer note 6	Audited
	Income						
I	Revenue from operations	4,129.71	3,866.17	3,571.34	7,995.88	6,804.96	13,680.86
II	Other income	144.52	160.35	125.02	304.87	239.90	483.94
	Total income	**4,274.23**	**4,026.52**	**3,696.36**	**8,300.75**	**7,044.86**	**14,164.80**
III	**Expenses**						
	Purchases of stock-in-trade	1,011.94	949.77	1,080.55	1,961.71	1,980.21	3,667.18
	Changes in inventories of stock-in-trade	(18.03)	(16.74)	(55.86)	(34.77)	(65.17)	(40.76)
	Employee benefits expense	470.16	473.54	437.83	943.70	769.78	1,511.22
	Finance costs	287.88	254.74	231.40	542.62	461.72	966.15
	Depreciation and amortisation expense	292.70	282.72	253.69	575.42	507.19	1,139.44
	Retainers and consultants fee	1,004.89	912.79	880.29	1,917.68	1,693.18	3,300.88
	Other expenses	697.50	676.80	553.88	1,374.30	1,133.07	2,385.14
	Total expenses	**3,747.04**	**3,533.62**	**3,381.78**	**7,280.66**	**6,479.98**	**12,929.25**
IV	**Profit before tax**	**527.19**	**492.90**	**314.58**	**1,020.09**	**564.88**	**1,235.55**
V	**Tax expense**						
	Current tax	154.24	146.55	88.22	300.79	164.82	351.63
	Deferred tax credit	(18.81)	(21.06)	(10.86)	(39.87)	(21.81)	(43.61)
VI	**Profit for the period/year**	**391.76**	**367.41**	**237.22**	**759.17**	**421.87**	**927.53**
VII	**Other comprehensive income**						
	(i) Re-measurement gains/(losses) on defined benefit plans	1.75	(5.04)	6.19	(3.29)	7.43	14.86
	(ii) Income-tax relating to items that will not be reclassified to profit or loss	(0.44)	1.27	(1.56)	0.83	(1.87)	(3.74)
	Total other comprehensive income	**1.31**	**(3.77)**	**4.63**	**(2.46)**	**5.56**	**11.12**
VIII	**Total comprehensive income**	**393.07**	**363.64**	**241.85**	**756.71**	**427.43**	**938.65**
IX	Paid-up equity share capital (face value of ₹ 1 each)	100.99	100.99	100.99	100.99	100.99	100.99
X	Reserves (other equity)						6,779.19
XI	**Earnings per share (face value of ₹ 1 each) (not annualised for the quarters and six months)**						
	Basic (₹ per share)	3.88	3.64	2.35	7.52	4.18	9.19
	Diluted (₹ per share)	3.88	3.64	2.35	7.52	4.18	9.19

*Figures for the quarter ended 30 June 2026 are as per the Special Purpose Standalone Interim Financial Statements, audited solely for the purpose of inclusion in the offer document.

See accompanying notes to the standalone unaudited financial results

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

PARAS HEALTHCARE LIMITED ★

Paras Healthcare Limited

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Note 1: Standalone Balance Sheet as at 30 September 2026

(₹ in millions, unless otherwise stated)

Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	4,866.08	5,046.09
Right-of-use assets	3,871.97	3,958.33
Capital work-in-progress	517.28	287.33
Other intangible assets	11.89	12.33
Financial assets		
Investments	735.08	734.42
Loans	4,299.67	3,614.01
Other financial assets	904.96	369.34
Income-tax assets (net)	108.90	148.69
Deferred tax assets (net)	167.91	127.21
Other non-current assets	127.35	78.60
Total non-current assets	**15,611.09**	**14,376.35**
Current assets		
Inventories	299.14	249.86
Financial assets		
Trade receivables	3,928.54	2,671.68
Cash and cash equivalents	82.66	425.15
Bank balances other than cash and cash equivalents	2,596.25	2,539.25
Other financial assets	542.81	381.24
Current tax assets (net)	-	350.37
Other current assets	238.49	108.31
Total current assets	**7,687.89**	**6,725.86**
Total assets	**23,298.98**	**21,102.21**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	100.99	100.99
Other equity	7,550.41	6,779.19
Total equity	**7,651.40**	**6,880.18**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	3,876.57	3,608.54
Lease liabilities	4,300.95	4,106.36
Other financial liabilities	4.68	4.61
Provisions	98.18	74.21
Total non-current liabilities	**8,280.38**	**7,793.72**
Current liabilities		
Financial liabilities		
Borrowings	4,810.84	3,803.27
Lease liabilities	231.17	415.87
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	423.41	342.68
Total outstanding dues of creditors other than micro enterprises and small enterprises	1,448.31	1,313.04
Other financial liabilities	242.15	417.16
Other current liabilities	176.42	110.05
Provisions	34.90	26.24
Total current liabilities	**7,367.20**	**6,428.31**
Total equity and liabilities	**23,298.98**	**21,102.21**

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

PARAS HEALTHCARE LIMITED

Paras Healthcare Limited

Registered Office and Corporate Office: 1st Floor, Tower B, Paras Twin Towers, Golf Course Road,
Sector 54, Gurugram – 122 002, Haryana, India
CIN: U85110HR1987PLC035823
Tel: +91 124 430 2163; E-mail: cs@parashospitals.com; Website: www.parashospitals.com

Note 2: Standalone statement of cash flows for the six months ended 30 September 2026

(₹ in millions, unless otherwise stated)

S. No.	Particulars	For the six months period ended	
		30 September 2026	30 September 2025
		Unaudited	Refer note 6
A	**CASH FLOWS FROM OPERATING ACTIVITIES**		
	Profit before tax	1,020.09	564.88
	Adjustments for:		
	Depreciation and amortisation expense	575.42	507.19
	Finance costs	542.62	461.72
	Interest income	(277.29)	(212.24)
	Loss allowance	29.61	39.10
	Unwinding of discount on financial assets	(19.45)	(20.85)
	Employee share based payment expense	13.86	-
	Loss on foreign exchange fluctuation (net)	4.88	-
	Loss on sale of property, plant and equipment (net)	0.03	0.29
	Operating profit before working capital changes	**1,889.77**	**1,340.09**
	Adjustments for changes in working capital in:		
	- trade receivables	(1,286.47)	(571.28)
	- other assets	(353.55)	(21.36)
	- inventories	(49.28)	(65.18)
	- trade payables	211.13	566.34
	- other liabilities and provisions	82.02	109.18
	Cash generated from operations	**493.62**	**1,357.79**
	Income taxes refund/(paid) (net)	112.15	(218.49)
	Net cash flows generated from operating activities (A)	**605.77**	**1,139.30**
B	**CASH FLOWS FROM INVESTING ACTIVITIES**		
	Payments for purchase of property, plant and equipment and intangible assets (including capital work-in-progress, capital advances and payable for purchase of property, plant and equipment)	(711.24)	(956.42)
	Proceeds from sale of property, plant and equipment	2.47	0.55
	Investments in bank deposits (net)	(596.53)	(948.22)
	Loan given to subsidiaries	(531.74)	(295.38)
	Interest received from bank deposits	153.35	111.25
	Net cash used in investing activities (B)	**(1,683.69)**	**(2,088.22)**
C	**CASH FLOWS FROM FINANCING ACTIVITIES**		
	Proceeds from issue of equity share capital (net of issue expenses)	-	691.25
	Proceeds from non-current borrowings	686.16	514.22
	Repayment of non-current borrowings	(310.19)	(122.00)
	Movement in current borrowings (net)	899.61	184.55
	Repayment of principal portion of lease liabilities	(10.40)	(4.00)
	Repayment of interest portion of lease liabilities	(206.34)	(186.51)
	Finance costs paid	(323.41)	(257.41)
	Net cash generated from financing activities (C)	**735.43**	**820.10**
	Net decrease in cash and cash equivalents (A+B+C)	**(342.49)**	**(128.82)**
	Cash and cash equivalents at the beginning of the period	425.15	284.63
	Cash and cash equivalents at the end of the period	**82.66**	**155.81**
	Reconciliation of cash and cash equivalents as per statement of cash flows		
	Balances with banks in current accounts	47.51	141.86
	Bank deposits with original maturity of less than three months	2.09	-
	Cash on hand	33.06	13.95
	Total	**82.66**	**155.81**

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

PARAS HEALTHCARE LIMITED

Paras Healthcare Limited
Notes to the standalone unaudited financial results

3 The above standalone unaudited financial results of Paras Healthcare Limited ('the Company') for the quarter and six months ended 30 September 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05 November 2026. A limited review of the same has been carried out by the statutory auditors of the Company.

4 These standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 (the 'Act') read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended) and other accounting principles generally accepted in India, and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) 'SEBI LODR Regulations'.

5 The Chief Operating Decision Maker (CODM) examines the Company's performance from a service perspective and has identified healthcare services as a single business segment.

6 The corresponding figures for the quarter and six months ended 30 September 2025 have been compiled by the management in accordance with Ind AS 34, "Interim Financial Reporting," and have not been subjected to a limited review by the statutory auditors.

7 Figures for the quarter ended 30 September 2025 are the balancing figures between special purpose standalone audited interim financial statements for three months ended 30 June 2025 and the standalone unaudited figures for the six months ended 30 September 2025, but have not been subject to limited review or audit.

8 Subsequent to 30 September 2026, the Company completed its IPO of 20,923,520 equity shares of face value ₹1 each at ₹693 per share, aggregating ₹14,500.00 million. The IPO comprised a fresh issue of 7,215,007 shares (₹5,000.00 million) and an offer for sale of 13,708,513 shares (₹9,500.00 million) by the selling shareholders. The equity shares were listed on NSE and BSE with effect from 28 October 2026. Accordingly, these standalone unaudited financial results for the quarter and six months ended 30 September 2026 have been prepared for the first time in accordance with Regulation 33 of the SEBI LODR Regulations.

As at the date of these results, ₹3,750.00 million from the fresh issue proceeds of ₹5,000.00 million has been utilised towards repayment/prepayment of certain borrowings of the Company and its subsidiary, in line with the objects of the issue stated in the Prospectus. The issue proceeds are subject to adjustment for offer expenses.

9 The above standalone unaudited financial results of the Company for the quarter and six months ended 30 September 2026 are available on the Company's website (www.parashospitals.com) and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com).

For and on behalf of the Board of Directors of Paras Healthcare Limited

Dr. Dharminder Kumar Nagar
Managing Director
DIN: 00332135

Place: Gurugram
Date: 05 November 2026

WALKER CHANDIOK & CO LLP ★ CHARTERED ACCOUNTANTS ★

PARAS HEALTHCARE LIMITED ★

Information as required under Regulation 30 – Para A of Part A of Schedule III to the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 – Continuation of directorship of Mr. Kabir Kishin Thakur (DIN: 08422362) as Non-Executive Non-Independent Director of the Company under Regulation 17(1D) of SEBI Listing Regulations

Sl. No.	Particulars	Details
1	Reason for change viz. ~~appointment,~~ re-appointment~~, resignation, removal, death or otherwise~~ (Continuation of Directorship)	Continuation of directorship as a Non-Executive Non-Independent Director
2	Date of ~~appointment/~~re-appointment~~/cessation (as applicable)~~ & term of ~~appointment/~~re-appointment (Continuation of Directorship)	Based on the recommendations of the Nomination and Remuneration Committee of the Board, the Board of Directors of the Company, at its meeting held on November 05, 2026, approved the continuation of directorship of Mr. Kabir Kishin Thakur (DIN:08422362), as a Non-Executive Non-Independent Director of the Company under Regulation 17(1D) of SEBI Listing Regulations, liable to retire by rotation, which shall be effective from the date of passing of resolution by the Shareholders.
3	Brief profile (in case of appointment)	Mr. Thakur has passed the final examinations for bachelor's in commerce degree and Master of Management Studies degree, each from the University of Mumbai. He has over 19 years of experience in the field of investment and private equity. He was previously associated with ChrysCapital Group as a director. Prior to this role, he spent 2 years at Citibank's investment banking division. Prior to this role, he spent 2 years at Citibank's investment banking division. He is currently the designated partner of CR Advisors LLP and Creador Conscienta LLP.
4	Disclosure of relationships between directors (in case of appointment of a director)	He is not related to any of the Directors of the Company.