

11th August, 2023

To

BSE Limited
Corporate Relationship Department
P J Towers
Dalal Street, Fort
Mumbai – 400 001.

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 11th August, 2023

Ref: Security Code: 524520; Security ID: KMCSHIL

With reference to the above, please find enclosed the Standalone Unaudited Financial results for the Quarter ended 30th June, 2023 along with the Limited Review Report of the Auditors as approved by the Board of Directors at their meeting held today, 11th August, 2023.

We hereby inform you that the Board Meeting commenced at 12:23PM and concluded at 12:48PM.

Thank You

With regards,

For **KMC SPECIALITY HOSPITALS (INDIA) LIMITED**



Dr S Manivannan
Managing Director
DIN: 00910804



Regd. Office :

KMC Speciality Hospitals (India) Ltd

CIN - L85110TN1982PLC009781

No. 6, Royal Road, Cantonment, Trichy - 620 001.

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM UNAUDITED
FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF KMC SPECIALITY HOSPITALS (INDIA) LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KMC Speciality Hospitals (India) Limited** (the "Company") for the quarter ended June 30, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted as stated in paragraph 3 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For **Deloitte Haskins & Sells**
Chartered Accountants
(Firm's Registration No. 008072S)

Sumit Trivedi

Sumit Trivedi

(Partner)

(Membership No. 209354)

(UDIN: 23209354BGXTDD4716)

Place: Secunderabad
Date: August 11, 2023
KMC/ST/RB/PB/Q1 2023-24

KMC Speciality Hospitals (India) Limited
 Regd. Office: 6, Royal Road, Cantonment, Trichy - 620 001
 Corporate Identity Number: L85110TN1982PLC009781

Statement of unaudited financial results for the quarter ended June 30, 2023

Rs. In Lakhs except EPS

Particulars	Quarter ended			Year ended
	June 30, 2023 (Unaudited)	March 31, 2023 (Unaudited) (Refer Note 3)	June 30, 2022 (Unaudited)	March 31, 2023 (Audited)
1 Income				
a) Revenue from operations	4,094.32	4,108.46	3,505.26	15,575.64
b) Other income	164.01	95.68	70.68	312.85
Total income	4,258.33	4,194.14	3,575.94	15,888.50
2 Expenses				
a) Cost of materials consumed	85.58	75.31	66.58	288.28
b) Purchase of stock-in-trade	484.91	512.54	465.23	2,039.92
c) Changes in inventories of stock-in-trade	20.13	9.88	(2.47)	(31.31)
d) Employee benefits expense	932.96	828.37	726.07	3,120.45
e) Finance costs	20.84	32.00	14.92	81.10
f) Depreciation and amortisation expense	214.63	308.83	172.22	764.22
g) Other expenses	1,551.87	1,557.17	1,315.78	6,026.81
Total expenses	3,311.92	3,222.10	2,757.33	12,289.47
3 Profit before tax (1-2)	936.41	972.04	818.61	3,599.03
4 Income tax expense				
a) Current tax	258.21	277.51	228.73	1,003.14
b) Deferred tax	(18.44)	(31.27)	(21.01)	(72.95)
Total income tax expense	242.77	246.34	207.72	930.19
5 Profit after tax (3-4)	693.64	725.70	610.89	2,668.84
6 Other comprehensive income / (loss)				
Items that will not be reclassified subsequently to profit or loss				
(a) Re-measurement of defined benefit plans	(0.36)	3.90	(8.21)	1.42
(b) Income tax relating to above item	0.09	(0.96)	1.56	(0.36)
Total other comprehensive income / (loss), net of tax	(0.27)	2.92	(4.65)	1.06
7 Total comprehensive income (5+6)	693.37	728.62	606.24	2,670.90
8 Paid-up equity share capital (Face value of Re.1/- each)	1,630.85	1,630.85	1,630.85	1,830.85
9 Reserves i.e. Other equity				9,719.36
10 Earnings per share (EPS) of Re. 1/- each :				
Basic	0.43	0.45	0.37	1.64
Diluted	0.43	0.45	0.37	1.64
	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

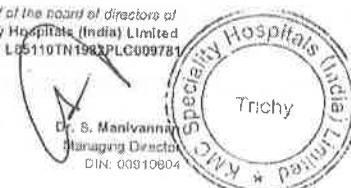
Notes:

- The above unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 - "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular dated July 5, 2016.
- The above unaudited financial results for the quarter ended June 30, 2023 in respect of KMC Speciality Hospitals (India) Limited ("the Company") have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their Meeting held on August 11, 2023. The above results for the quarter ended June 30, 2023 has also been subject to limited review by the Statutory Auditors of the Company.
- Figures of quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of previous full financial year ended March 31, 2023 and the published year to date figures of nine months ended December 31, 2022.
- The Company operates in a single segment i.e. "Medical and Healthcare Services" and hence does not have any additional disclosures to be made under Ind AS 108 - Operating Segments.
- The Code on Wages 2019 and Code on Social Security 2020 ("The Codes") relating to employee compensation and post-employment benefits received presidential Assent in September 2020 and the Code has been published in the official Gazette. However, the date on which the Code will come into the effect has not been notified. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period when the Code becomes effective.



Place: Chennai
 Date: August 11, 2023

for and on behalf of the board of directors of
KMC Speciality Hospitals (India) Limited
 CIN: L85110TN1982PLC009781



Dr. S. Manivannan
 Managing Director
 DIN: 00910604