

13th August, 2024

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 13th August, 2024

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, 2024 along with the Limited Review Report of the Auditors as approved by the Board of Directors at their meeting held today, 13th August, 2024.

We hereby inform you that the Board Meeting commenced at 10:30 a.m and concluded at 11:25 a.m

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 - LB5110TN1982PLC009781

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, 2024 (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 ("the Listing Regulations").
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 and in compliance with 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 (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)

**REKHA
BAI** Digitally signed
by REKHABAI
Date: 2024.08.13
11:29:19 +05'30'

Rekha Bai
Partner
(Membership No. 214161)
UDIN:(24214161BKEXDE3017)

Place: Chennai
Date: August 13, 2024
KMC/RB/PB/Q1 2024-25

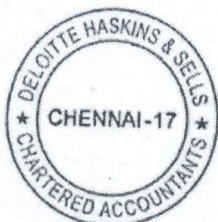
Statement of unaudited financial results for the quarter ended June 30, 2024

Rs. In Lakhs except EPS

| Particulars | Quarter ended | | | Year ended |
|--|------------------------------|----------------------------------|------------------------------|-----------------------------|
| | June 30, 2024 (Unaudited) | March 31, 2024 (Refer Note 3) | June 30, 2023 (Unaudited) | March 31, 2024 (Audited) |
| 1 Income | | | | |
| a) Revenue from operations | | | | |
| b) Other income | 5,306.80 | 4,489.14 | 4,084.32 | 17,717.53 |
| Total income | 62.09 | 77.25 | 164.01 | 355.99 |
| | 5,368.89 | 4,566.39 | 4,248.33 | 18,073.52 |
| 2 Expenses | | | | |
| a) Cost of materials consumed | 184.10 | 90.35 | 86.58 | 358.66 |
| b) Purchase of stock-in-trade | 587.27 | 497.87 | 484.91 | 2,066.97 |
| c) Changes in inventories of stock-in-trade | (44.46) | 47.12 | 20.13 | 16.80 |
| d) Employee benefits expense | 1,256.45 | 1,011.04 | 932.96 | 3,826.71 |
| e) Finance costs | 208.03 | 49.77 | 20.84 | 116.39 |
| f) Depreciation and amortisation expense | 408.00 | 263.61 | 214.53 | 922.36 |
| g) Other expenses | 2,029.83 | 1,664.22 | 1,551.97 | 6,709.81 |
| Total expenses | 4,629.22 | 3,623.98 | 3,311.92 | 14,017.70 |
| 3 Profit before tax (1-2) | 739.67 | 942.41 | 936.41 | 4,055.82 |
| 4 Income tax expense | | | | |
| a) Current tax (Including prior years) | 130.67 | 57.69 | 258.21 | 877.33 |
| b) Deferred tax | 58.28 | 176.12 | (15.44) | 140.56 |
| Total income tax expense | 188.95 | 233.81 | 242.77 | 1,017.89 |
| 5 Profit for the period (3-4) | 550.72 | 708.60 | 693.64 | 3,037.93 |
| 6 Other comprehensive loss | | | | |
| Items that will not be reclassified subsequently to profit or loss | | | | |
| (a) Re-measurement of defined benefit plans (net) | (10.08) | (11.27) | (0.36) | (40.32) |
| (b) Income tax relating to items that will not be reclassified to profit or loss | 2.54 | 2.84 | 0.09 | 10.15 |
| Total other comprehensive loss, net of tax | (7.54) | (8.43) | (0.27) | (30.17) |
| 7 Total comprehensive income (5+6) | 543.18 | 700.17 | 693.37 | 3,007.76 |
| 8 Paid-up equity share capital (Face value of Re.1/- each) | 1,630.85 | 1,630.85 | 1,630.85 | 1,630.85 |
| 9 Other equity | | | | 12,727.12 |
| 10 Earnings per share (EPS) of Re. 1/- each: | | | | |
| Basic | 0.34 | 0.43 | 0.43 | 1.86 |
| Diluted | 0.34 | 0.43 | 0.43 | 1.86 |
| | (Not annualised) | (Not annualised) | (Not annualised) | (Annualised) |

Notes:

- These above unaudited financial results of KMC Speciality Hospitals (India) Limited ("the Company") for the quarter ended June 30, 2024 are prepared in accordance with Indian Accounting Standard ('Ind AS') as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
- The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on August 12, 2024 and August 13, 2024, respectively. The results for the quarter ended June 30, 2024 has been reviewed by our statutory auditors. The statutory auditors have issued an unmodified review report for the quarter ended June 30, 2024.
- The figures for the quarter ended March 31, 2024 are the balancing figures between the annual audited figures for the year ended March 31, 2024 and the published year to date figures upto the nine months ended December 31, 2023.
- The Company operates in a single segment ie. "Medical and Healthcare Services" and hence does not have any additional disclosures to be made under IND AS - 108 "Operating Segments".



Place: Chennai
Date : August 13, 2024

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

Dr. S. Manivannan
Managing Director
DIN: 00910804