

12th February, 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 12th February, 2024


This is to inform you that the Board of Directors at their meeting held today, the 12th February, 2024 approved the Standalone Unaudited Financial results for the Quarter and nine months ended 31st December, 2023 along with the Limited Review Report of the Auditors, copy of which is enclosed for your records.

We hereby inform you that the Board Meeting commenced at 12:41pm and concluded at 13:40 p.m

Thank You

With regards,

For **KMCSPECIALITY HOSPITALS (INDIA) LIMITED**


Dr Manivannan
Managing Director
DIN: 00910804



Regd. Office :
KMC Speciality Hospitals (India) Ltd.,
CIN - L85110TN1982PLC009781
6, Royal Road, Cantonment, Trichy - 620 001.
P 0431 - 4077777, F 0431 - 2415402
E info@kauveryhospital.com | W www.kauveryhospital.com



Deloitte Haskins & Sells

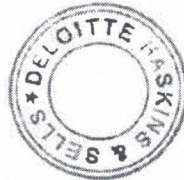
Chartered Accountants
ASV N Ramana Tower,
52, Venkatnarayana Road,
T. Nagar,
Chennai - 600 017,
Tamil Nadu, India

Phone: +91 44 6688 5000
Fax: +91 44 6688 5400

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 and nine months ended December 31, 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: 24209354BKKEOX4855)

Place: Hyderabad
Date: February 12, 2024
KMC/ST/RB/PB/Q3 2023-24

RB

KMC Speciality Hospitals (India) Limited
 Regd. Office: 8, Royal Road, Cantonment, Trichy - 620 001
 Corporate Identity Number: L86110TN1982PLC000781

Statement of Unaudited financial results for the quarter and nine months ended December 31, 2023

(Rs. in Lakhs except EPS)

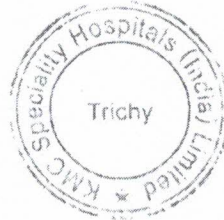
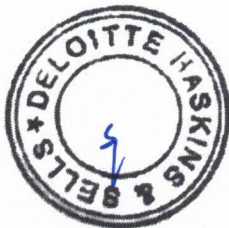
Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2023 (Unaudited)	September 30, 2023 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2022 (Unaudited)	March 31, 2023 (Audited)
1 Income						
a) Revenue from operations	4,812.09	4,231.98	4,002.37	13,228.39	11,467.18	15,575.64
b) Other income	57.81	57.22	79.35	278.74	227.18	312.86
Total income	4,869.89	4,289.20	4,081.72	13,507.13	11,694.36	15,888.50
2 Expenses						
a) Cost of materials consumed	101.86	79.87	78.15	268.31	212.97	288.28
b) Purchases of stock-in-trade	584.67	518.52	490.28	1,569.10	1,527.38	2,034.52
c) Changes in inventory of traded goods	(51.17)	0.72	11.91	(30.32)	(41.19)	(25.91)
d) Employee benefits expense	1,003.09	879.62	797.45	2,815.67	2,294.09	3,120.45
e) Finance costs	24.33	21.48	19.36	66.62	49.10	81.10
f) Depreciation and amortisation expense	225.31	218.91	199.66	656.75	555.39	784.22
g) Other expenses	1,852.68	1,640.94	1,609.08	5,045.59	4,489.64	6,026.61
Total expenses	3,729.77	3,361.03	3,207.09	16,393.72	9,867.37	12,289.47
3 Profit before tax (1-2)	1,248.83	928.17	874.63	3,113.41	2,826.99	3,609.03
4 Income tax expenses						
a) Current tax	313.21	248.22	245.81	819.64	725.53	1,003.14
b) Deferred tax	(13.12)	(7.00)	(2.12)	(35.56)	(41.69)	(72.95)
Total income tax expense	300.09	241.22	243.69	784.08	683.85	930.19
5 Profit for the period (3-4)	948.74	686.95	630.94	2,329.33	1,943.14	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	(9.68)	(19.01)	(1.24)	(29.05)	(2.48)	1.42
(b) Income tax relating to items that will not be reclassified to statement of profit or loss	2.43	4.79	0.31	7.31	0.62	(0.36)
Total other comprehensive income / (loss), net of tax	(7.25)	(14.22)	(0.93)	(21.74)	(1.86)	1.06
7 Total comprehensive income (5+6)	941.49	672.73	630.01	2,307.59	1,941.28	2,669.90
8 Paid-up equity share capital (Face value of Rs. 1/- each)	1,630.85	1,630.85	1,630.85	1,630.85	1,630.85	1,630.85
9 Reserves i.e. Other equity						9,719.36
10 Earnings per share (EPS) of Rs. 1/- each :						
Basic	0.58	0.42	0.39	1.43	1.19	1.64
Diluted	0.58	0.42	0.39	1.43	1.19	1.64
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not 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 and nine months ended December 31, 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 Meetings held on February 12, 2024. The above results for quarter and nine months ended December 31, 2023 have also been subjected to limited review by the Statutory Auditors of the Company.
- 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 106 - Operating Segments.

For and on behalf of the board of directors of
 KMC Speciality Hospitals (India) Limited
 CIN: L86110TN1982PLC000781

Dr. S. Manivannan
 Managing Director
 DIN: 00910804



Place: Chennai
 Date: February 12, 2024

RS