

14th February, 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 14th February, 2023

This is to inform you that the Board of Directors at their meeting held today, the 14th February, 2023 approved the Standalone Unaudited Financial results for the Quarter and nine months ended 31st December, 2022 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 12:25 PM and concluded at 13:00 PM.

Thank You

With regards,

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


Dr Manivannan
Managing Director
DIN: 00910804



Regd. Office :

KMC Speciality Hospitals (India) Ltd

CIN - L85110TN1982PLC009781

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

T 0431 - 4077777 F 0431 - 2415402

E info@kauveryhospital.com W www.kauveryhospital.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM 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, 2022 ("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)



A handwritten signature in blue ink that reads "Ananthi Amarnath".

Ananthi Amarnath
(Partner)

(Membership No. 209252)
(UDIN: 23209252BGXMIZ7510)

Place: Chennai
Date: February 14, 2023

KMC Speciality Hospitals (India) Limited
 Regd. Office: 6, Royal Road, Cantonment, Trichy - 620 001
 Corporate Identity Number: L85110TN1962PLC009781

Unaudited financial results for the quarter and nine months ended December 31, 2022

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2022 (Unaudited)	September 30, 2022 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2022 (Unaudited)	December 31, 2021 (Unaudited)	March 31, 2022 (Audited)
1 Income						
a) Revenue from operations	4,002.37	3,969.55	3,836.08	11,467.18	10,347.16	13,607.28
b) Other income	79.35	77.15	54.25	227.18	144.03	214.69
Total income	4,081.72	4,036.70	3,890.33	11,694.36	10,491.19	13,821.97
2 Expenses						
a) Cost of materials consumed	79.15	68.24	81.73	212.97	194.11	266.71
b) Purchase of traded goods	490.28	571.67	465.38	1,527.38	1,355.23	1,790.73
c) Changes in inventory of traded goods	11.91	(50.63)	(5.02)	(41.19)	(7.86)	(1.64)
d) Employee benefits expense	797.45	770.56	696.20	2,294.08	1,998.53	2,712.90
e) Finance costs	19.36	14.82	14.97	49.10	38.03	69.58
f) Depreciation and amortisation expense	199.86	183.31	170.89	555.39	483.57	652.70
g) Other expenses	1,609.08	1,544.78	1,378.39	4,469.64	3,827.45	5,121.18
Total expenses	3,207.09	3,102.95	2,802.54	9,067.37	7,889.06	10,612.16
3 Profit before tax (1-2)	874.63	933.75	1,087.79	2,626.99	2,602.13	3,209.81
4 Income tax expense						
a) Current tax	245.81	250.99	266.99	726.53	691.26	880.46
b) Deferred tax	(2.12)	(18.55)	11.64	(41.68)	(35.46)	(43.23)
Total income tax expense	243.69	232.44	278.63	683.85	655.80	837.23
5 Profit after tax (3-4)	630.94	701.31	809.16	1,943.14	1,946.33	2,372.58
6 Other comprehensive Income loss						
(a) Re-measurement of defined benefit plans	(1.24)	4.97	(15.10)	(2.48)	(45.32)	(33.23)
(b) Income tax effect	0.31	(1.25)	3.81	0.62	11.41	8.36
Total other comprehensive Income/(loss), net of tax	(0.93)	3.72	(11.29)	(1.86)	(33.91)	(24.87)
7 Total comprehensive Income (5+6)	630.01	705.03	797.87	1,941.28	1,912.42	2,347.71
8 Paid-up equity share capital (Face value of)	1,630.85	1,630.85	1,630.85	1,630.85	1,630.85	1,630.85
9 Reserves i.e. Other equity						7,049.46
10 Earnings per share (EPS) of Re. 1/- each :						
Basic and diluted EPS	0.39	0.43	0.50	1.19	1.19	1.45
	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)

Notes:

- These 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, 2022, in respect of KMC Speciality Hospitals (India) Limited ("the Company") have been reviewed by Audit Committee, approved and taken on record by the Board of Directors in their meeting held on February 14, 2023. The above results for quarter and nine months ended December 31, 2022 has 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 108 - Operating Segment.

Place: Chennai
 Date: February 14, 2023




Mr. S. Manivannan
 Managing Director
 DIN: 00910804

