

11<sup>th</sup> November, 2022

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 11<sup>th</sup> November, 2022

This is to inform you that the Board of Directors at their meeting held today, the 11<sup>th</sup> November, 2022 approved the Standalone Unaudited Financial results for the Quarter and half year ended 30<sup>th</sup> September, 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 12.10 P.M and concluded at 12.30 P.M

Thank You

With regards,

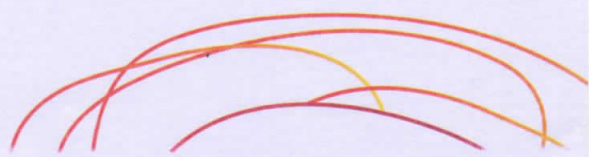
For **KMC SPECIALITY HOSPITALS (INDIA) LIMITED**



**Dr Manivannan**  
**Managing Director**  
**DIN: 00910804**



**Regd. Office :**  
**KMC Speciality Hospitals (India) Ltd.,**  
CIN - L85110TN1982PLC009781  
6, Royal Road, Cantonment, Trichy - 620 001.  
P 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

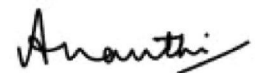
1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KMC SPECIALITY HOSPITALS (INDIA) LIMITED** ("the Company"), for the quarter and half year ended September 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (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)



**Ananthi Amarnath**  
(Partner)  
(Membership No. 209252)  
(UDIN: 22209252BCUROE4820)

Place: Chennai  
Date: November 11, 2022

**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 and Half year Ended September 30, 2022

(Rs. In Lakhs except EPS)

Particulars	Quarter ended			Half year ended		Year ended
	September 30, 2022 (Unaudited)	June 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	September 30, 2022 (Unaudited)	September 30, 2021 (Unaudited)	March 31, 2022 (Audited)
<b>1 Income</b>						
a) Revenue from operations	3,959.55	3,505.26	3,282.30	7,464.81	6,511.08	13,607.28
b) Other income	77.15	70.68	44.37	147.83	89.78	214.69
<b>Total income</b>	<b>4,036.70</b>	<b>3,575.94</b>	<b>3,326.67</b>	<b>7,612.64</b>	<b>6,600.86</b>	<b>13,821.97</b>
<b>2 Expenses</b>						
a) Cost of materials consumed	68.24	65.58	54.69	133.82	112.38	266.71
b) Purchase of traded goods	571.87	465.23	417.19	1,037.10	889.85	1,790.73
c) Changes in inventory of traded goods	(50.63)	(2.47)	4.08	(53.10)	(2.84)	(1.64)
d) Employee benefits expense	770.56	726.07	671.09	1,496.63	1,302.33	2,712.90
e) Finance costs	14.82	14.92	10.31	29.74	23.06	69.58
f) Depreciation and amortisation expense	183.31	172.22	159.72	355.53	312.68	652.70
g) Other expenses	1,544.78	1,315.78	1,248.10	2,860.56	2,449.06	5,121.18
<b>Total expenses</b>	<b>3,102.95</b>	<b>2,757.33</b>	<b>2,565.18</b>	<b>5,860.28</b>	<b>5,086.52</b>	<b>10,612.16</b>
<b>3 Profit before tax (1-2)</b>	<b>933.75</b>	<b>818.61</b>	<b>761.49</b>	<b>1,752.36</b>	<b>1,514.34</b>	<b>3,209.81</b>
<b>4 Income tax expense</b>						
a) Current tax	250.99	228.73	217.82	479.72	424.27	880.46
b) Deferred tax	(18.55)	(21.01)	(20.14)	(39.56)	(47.10)	(43.23)
<b>Total income tax expense</b>	<b>232.44</b>	<b>207.72</b>	<b>197.68</b>	<b>440.16</b>	<b>377.17</b>	<b>837.23</b>
<b>5 Profit after tax (3-4)</b>	<b>701.31</b>	<b>610.89</b>	<b>563.81</b>	<b>1,312.20</b>	<b>1,137.17</b>	<b>2,372.58</b>
<b>6 Other comprehensive income / (loss)</b>						
Items that will not be reclassified subsequently to profit or loss						
(a) Re-measurement of defined benefit plans	4.97	(6.21)	(26.08)	(1.24)	(30.22)	(33.23)
(b) Income tax effect	(1.25)	1.56	6.56	0.31	7.60	8.36
<b>Total other comprehensive income / (loss), net of tax</b>	<b>3.72</b>	<b>(4.65)</b>	<b>(19.53)</b>	<b>(0.93)</b>	<b>(22.62)</b>	<b>(24.87)</b>
<b>7 Total comprehensive income, net of tax (5+6)</b>	<b>705.03</b>	<b>606.24</b>	<b>544.28</b>	<b>1,311.26</b>	<b>1,114.55</b>	<b>2,347.71</b>
<b>8 Paid-up equity share capital (Face value of Re. 1/- each)</b>	<b>1,630.85</b>	<b>1,630.85</b>	<b>1,630.85</b>	<b>1,630.85</b>	<b>1,630.85</b>	<b>1,630.85</b>
<b>9 Reserves i.e. Other equity</b>						<b>7,049.46</b>
<b>10 Earnings per share (EPS) of Re. 1/- each :</b>						
Basic and diluted EPS	0.43 (Not annualised)	0.37 (Not annualised)	0.35 (Not annualised)	0.80 (Not annualised)	0.70 (Not annualised)	1.45 (Annualised)

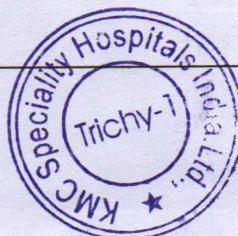
Statement of assets and liabilities

(Rs. In Lakhs)

Particulars	As at	As at
	September 30, 2022 (Unaudited)	March 31, 2022 (Audited)
<b>A Assets</b>		
<b>1 Non-current assets</b>		
(a) Property, plant and equipment	7,467.57	7,253.06
(b) Right-of-Use-Assets	470.34	167.92
(c) Capital work in progress	1,808.38	564.36
(d) Investment property	40.43	40.43
(e) Other intangible assets	57.74	80.36
(f) Financial assets		
(i) Investments	0.38	0.38
(ii) Other financial assets	159.01	108.28
(g) Deferred tax asset (net)	33.90	-
(h) Income tax assets (net)	214.63	236.84
(i) Other non-current assets	958.89	176.97
<b>Sub-total - Non-current assets</b>	<b>11,231.26</b>	<b>8,628.60</b>
<b>2 Current assets</b>		
(a) Inventories	249.81	187.23
(b) Financial assets		
(i) Trade receivables	489.27	353.79
(ii) Cash and cash equivalents	69.25	166.68
(iii) Other bank balances	3,173.91	3,149.38
(iv) Loans	15.21	12.72
(v) Other financial assets	394.89	262.99
(c) Other Current assets	348.72	114.96
<b>Sub-total - Current assets</b>	<b>4,741.06</b>	<b>4,247.75</b>
<b>Total - Assets</b>	<b>15,972.32</b>	<b>12,876.35</b>
<b>Equity and liabilities</b>		
<b>1 Equity</b>		
(a) Equity share capital	1,630.85	1,630.85
(b) Other equity	8,360.73	7,049.46
<b>Sub-total - Equity</b>	<b>9,991.58</b>	<b>8,680.31</b>
<b>2 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	3,545.47	1,960.60
(ia) Lease Liabilities	482.38	154.48
(b) Other Current liabilities	12.07	10.52
(c) Provisions	108.48	113.91
(d) Deferred tax Liabilities (net)	-	5.97
<b>Sub-total - Non-current liabilities</b>	<b>4,148.40</b>	<b>2,245.48</b>
<b>3 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	99.40	727.41
(ia) Lease Liabilities	35.97	35.77
(ii) Trade payables		
(A) Total outstanding dues of micro and small enterprises	-	5.72
(B) Total outstanding dues of creditors other than micro and small enterprises	658.20	534.82
Other financial liabilities	497.43	209.45
(b) Other current liabilities	304.33	229.21
(c) Provisions	237.01	208.18
<b>Sub-total - Current liabilities</b>	<b>1,832.34</b>	<b>1,950.56</b>
<b>Total - Equity and liabilities</b>	<b>15,972.32</b>	<b>12,876.35</b>

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**KMC Speciality Hospitals (India) Limited**  
**Regd. Office: 6, Royal Road, Cantonment, Trichy - 620 001**  
**Corporate Identity Number: L85110TN1982PLC009781**  
**Statement of Condensed Cashflow Statement for Half year ended September 30, 2022**

(Rs. in Lakhs)		
	For the half year ended September 30, 2022	For the half year ended September 30, 2021
<b>A Cash flows from operating activities</b>		
Net Profit before taxation	1,752.36	1,514.34
Operating profit before working capital changes	2,102.44	1,834.12
<b>Net cash from operating activities</b>	<b>1,340.09</b>	<b>1,417.71</b>
<b>B Cash flow (used in) / from investing activities</b>	<b>(2,343.06)</b>	<b>(1,240.59)</b>
<b>C Cash flow (used in) / from financing activities</b>	<b>905.53</b>	<b>(71.79)</b>
<b>Net (decrease) / increase in cash and cash equivalents (A+B+C)</b>	<b>(97.43)</b>	<b>105.33</b>
Cash and cash equivalents at the beginning of the year	166.68	77.11
<b>Cash and cash equivalents at the end of the year</b>	<b>69.25</b>	<b>182.44</b>
<b>Components of Cash and cash equivalents</b>		
Cash on hand	14.50	14.09
Balances with banks		
- on current accounts	54.75	168.35
<b>Total Cash and Cash Equivalents</b>	<b>69.25</b>	<b>182.44</b>



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**Notes:**

- 1 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.
- 2 The above unaudited financial results for the quarter and half year ended September 30, 2022 in respect of KMC Speciality Hospitals (India) Limited ("the Company") have been reviewed by the Audit Committee, approved and taken on record by the Board of Directors in their Meeting held on November 11, 2022. The above results for quarter and half year ended September 30, 2022 has also been subject to limited review by the Statutory Auditors of the Company.
- 3 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 : November 11, 2022



Dr. S. Manivannan  
Managing Director  
DIN: 00910804