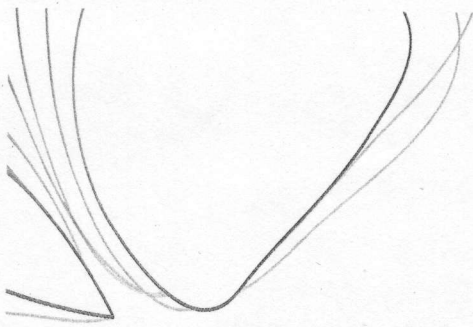




28th May, 2025

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 28th May, 2025

Ref: Security Code: 524520; Security ID; KMCSHIL

With reference to the above, please find enclosed the Standalone Audited Financial results for the Quarter and Year ended 31st March, 2025 along with the Auditors Report as approved by the Board of Directors at their meeting held today, 28th May, 2025.

Pursuant to Regulation 33(3)(d) of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, declaration by the Company with respect to Auditors Report with unmodified opinion is also enclosed.

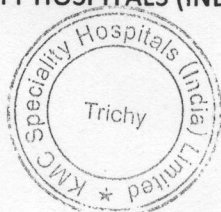
We hereby inform you that the Board Meeting commenced at 10.32 AM and concluded at 11.40 AM.

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 REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

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

Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2025 and (b) reviewed the Financial Results for the quarter ended March 31, 2025 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Audited Financial Results for the Year Ended March 31, 2025 and Unaudited Financial Results for the Quarter Ended March 31, 2025" of **KMC SPECIALITY HOSPITALS (INDIA) LIMITED** (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2025:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2025

With respect to the Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.



Deloitte Haskins & Sells

Basis for Opinion on the Audited Financial Results for the year ended March 31, 2025

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.



Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2025 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.



Deloitte Haskins & Sells

- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

(b) Review of the Financial Results for the quarter ended March 31, 2025

We conducted our review of the Financial Results for the quarter ended March 31, 2025 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 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 SAs specified under section 143(10) of the Act 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.

Other Matters

- The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
(Firm's Registration No. 008072S)

Rekha Bai

Rekha Bai
Partner

Membership No. 214161
(UDIN: 25214161BM18LU6479)

Place: Chennai
Date: May 28, 2025



KMC Speciality Hospitals (India) Limited Regd. Office: 6, Royal Road, Cantonment, Trichy - 620 001 Corporate Identity Number: L85110TN1982PLC009781					
Statement of Audited Financial Results for the Year ended March 31, 2025 and Unaudited Financial Results for the Quarter Ended March 31, 2025 (Rs. In Lakhs except EPS)					
Particulars	Quarter ended			Year ended	
	March 31, 2025 Refer Note 3	December 31, 2024 (Unaudited)	March 31, 2024 Refer Note 3	March 31, 2025 (Audited)	March 31, 2024 (Audited)
1 Income					
a) Revenue from operations	6,093.48	6,136.41	4,489.14	23,159.76	17,717.53
b) Other income	79.21	121.43	77.25	308.64	355.99
Total income	6,172.69	6,257.84	4,566.39	23,468.40	18,073.52
2 Expenses					
a) Cost of materials consumed	307.46	251.97	90.35	991.15	358.66
b) Purchase of stock-in-trade	656.29	640.93	497.87	2,453.14	2,066.97
c) Changes in inventories of stock-in-trade	(14.92)	(12.99)	47.12	(76.64)	16.80
d) Employee benefits expense	1,277.00	1,356.50	1,011.04	5,189.02	3,826.71
e) Finance costs	231.27	232.96	49.77	941.59	116.39
f) Depreciation and amortisation expense	507.06	484.95	263.61	1,895.25	922.36
g) Other expenses	2,326.19	2,298.70	1,664.22	8,914.55	6,709.81
Total expenses	5,290.35	5,253.02	3,623.98	20,308.06	14,017.70
3 Profit before tax (1-2)	882.34	1,004.82	942.41	3,160.34	4,055.82
4 Income tax expense					
a) Current tax (including prior years)	133.60	303.11	57.69	730.79	877.33
b) Deferred tax	296.54	(49.67)	176.12	286.84	140.56
Total income tax expense	430.14	253.44	233.81	1,017.63	1,017.89
5 Profit for the period (3-4)	452.20	751.38	708.60	2,142.71	3,037.93
6 Other comprehensive income/(loss)					
Items that will not be reclassified subsequently to profit or loss					
(a) Re-measurement of defined benefit plans (net)	(72.43)	(5.96)	(11.27)	(90.32)	(40.32)
(b) Income tax relating to items that will not be reclassified to profit or loss	18.23	1.50	2.84	22.73	10.15
Total other comprehensive income/(loss), net of tax	(54.20)	(4.46)	(8.43)	(67.59)	(30.17)
7 Total comprehensive income (5+6)	398.00	746.92	700.17	2,075.12	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	1,630.85
9 Other equity				14,802.24	12,727.12
10 Earnings per share (EPS) face value of Re. 1/- each:					
(a) Basic EPS	0.27	0.46	0.43	1.31	1.86
(b) Diluted EPS	0.27	0.46	0.43	1.31	1.86
	(Not annualised)	(Not annualised)	(Not annualised)	(Annualised)	(Annualised)

See accompanying notes to the Financial Results



(Handwritten signature)



KMC Speciality Hospitals (India) Limited Regd. Office: 6, Royal Road, Cantonment, Trichy - 620 001 Corporate Identity Number: L85110TN1982PLC009781 Statement of Assets and Liabilities - Refer Note 5			
		Rs. In Lakhs	
Particulars	As at March 31, 2025 (Audited)	As at March 31, 2024 (Audited)	
A Assets			
I Non-current assets			
(a) Property, plant and equipment	23,968.63	19,555.14	
(b) Right-of-use assets	756.26	964.94	
(c) Capital work-in-progress	-	64.45	
(d) Investment property	40.43	40.43	
(e) Other intangible assets	4.41	6.48	
(f) Financial assets			
(i) Investments	0.38	0.38	
(ii) Other financial assets	250.70	425.69	
(g) Income tax assets (net)	238.46	288.70	
(h) Other non-current assets	16.45	1,673.45	
Sub-total - Non-current assets	25,275.72	23,019.66	
2 Current assets			
(a) Inventories	350.21	204.85	
(b) Financial assets			
(i) Trade receivables	597.85	438.18	
(ii) Cash and cash equivalents	919.04	484.57	
(iii) Bank balances other than cash and cash equivalents above	15.06	1,783.19	
(iv) Loans	25.97	16.45	
(v) Other financial assets	1,263.70	300.10	
(c) Other current assets	152.31	124.55	
Sub-total - Current assets	3,324.14	3,351.89	
Total - Assets	28,599.86	26,371.55	
Equity and liabilities			
1 Equity			
(a) Equity share capital	1,630.85	1,630.85	
(b) Other equity	14,802.24	12,727.12	
Sub-total - Equity	16,433.09	14,357.97	
2 Non-current liabilities			
(a) Financial liabilities			
(i) Borrowings	7,232.67	6,385.20	
(ia) Lease liabilities	552.09	762.61	
(b) Provisions	249.69	148.73	
(c) Deferred tax liabilities (net)	327.90	63.79	
(d) Other non current liabilities	10.36	8.11	
Sub-total - Non-current liabilities	8,372.71	7,368.44	
3 Current liabilities			
(a) Financial liabilities			
(i) Borrowings	960.00	854.84	
(ia) Lease liabilities	199.99	179.00	
(ii) Trade payables			
- Total outstanding dues of micro enterprises and small enterprises	246.16	28.59	
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,162.18	505.94	
(iii) Other financial liabilities	558.27	2,601.41	
(b) Other current liabilities	421.31	292.99	
(c) Provisions	246.15	182.37	
Sub-total - Current liabilities	3,794.06	4,645.14	
Total Liabilities	12,166.77	12,013.58	
Total - Equity and liabilities	28,599.86	26,371.55	



KMC Speciality Hospitals (India) Limited Regd. Office: 6, Royal Road, Cantonment, Trichy - 620 001 Corporate Identity Number: L85110TN1982PLC009781		
Cash Flow Statement - Refer Note 5		Rs. In Lakhs
Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
A Cash flows from operating activities		
Profit before tax for the year	3,160.34	4,055.82
Adjustments:		
Depreciation and amortisation expense	1,895.25	922.36
Provision for loss allowance	39.34	1.90
Bad debts written off	13.16	61.36
Provision utilised for write off	(13.16)	(61.36)
Finance costs	941.59	116.39
Interest income from banks	(75.69)	(184.78)
Interest income from others	(9.45)	(18.51)
(Profit)/loss on sale of property, plant and equipment (net)	(1.12)	2.01
Operating profit before working capital / other changes	5,950.26	4,895.18
Adjustment for (increase)/decrease in operating assets		
Inventories	(145.36)	22.54
Trade receivables	(199.01)	(2.72)
Other financial assets and other assets - Non-current	(46.51)	(57.95)
Other financial assets and other assets - Current	(227.54)	174.89
Adjustment for increase/(decrease) in operating liabilities		
Trade payables	873.81	114.55
Liabilities and provisions	227.08	(293.62)
Cash generated from operations	6,432.73	4,852.87
Direct taxes paid (net)	(674.31)	(1,010.83)
Net cash flow from operating activities (A)	5,758.42	3,842.04
B Cash flows from investing activities		
Acquisition of property, plant and equipment (including capital advances, net of capital creditors)	(6,388.30)	(7,527.18)
Proceeds from sale of property, plant and equipment	1.12	3.15
Investment in/(redemption of) bank deposits (net)	1,209.08	1,699.94
Interest received	84.34	233.34
Net cash used in investing activities (B)	(5,093.76)	(5,590.75)
C Cash flows from financing activities		
Proceeds from non-current borrowings	1,868.37	3,556.54
Repayment of non-current borrowings	(915.74)	(766.73)
Payment of lease liabilities	(260.75)	(146.18)
Interest and finance charges paid	(922.07)	(594.06)
Net cash (used in) / from financing activities (C)	(230.19)	2,049.57
Net increase in cash and cash equivalents (A+B+C)	434.47	300.86
Cash and cash equivalents at the beginning of the year	484.57	183.71
Cash and cash equivalents at the end of the year	919.04	484.57
	As at March 31, 2025	As at March 31, 2024
Components of cash and cash equivalents:		
Cash on hand	44.34	23.40
Balances with banks		
- on current accounts	292.70	247.88
- on deposit accounts (original maturity of three months or less)	582.00	213.29
	919.04	484.57



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

Notes:

- 1 These above financial results of KMC Speciality Hospitals (India) Limited ("the Company") for the quarter and year ended March 31, 2025 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.
- 2 The above results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on May 27, 2025 and May 28, 2025, respectively. The results for the year ended March 31, 2025 has been audited and for the quarter ended March 31, 2025 has been reviewed by our statutory auditors. The Statutory Auditors have issued an unmodified opinion on the financial results for the year ended March 31, 2025 and have issued an unmodified review report for the quarter ended March 31, 2025.
- 3 The figures for the quarter ended March 31, 2025 and for the quarter ended March 31, 2024 are the balancing figures between the annual audited figures for the year ended March 31, 2025 and March 31, 2024, respectively and the published year to date figures upto the nine months ended December 31, 2024 and December 31, 2023, respectively.
- 4 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".
- 5 The Balance sheet as at March 31, 2025 and Cash Flow Statement for the year ended March 31, 2025 is provided as an annexure to this Statement.
- 6 Previous period's figures have been reclassified wherever necessary to correspond with the current period's classification / disclosure.

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



Dr. S. Manivannan
Managing Director
DIN: 00910804

Place: Chennai
Date: May 28, 2025



28th May, 2025

To

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

Dear Sir/Madam,

Sub: Declaration on unmodified opinion in the Auditors Report for the Financial Year ended 31st March, 2025

Ref: Security Code: 524520; Security ID; KMC SHIL

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Deloitte Haskins & Sells, the Statutory Auditors of the Company have issued the Auditors Report on the Standalone Audited Financial Statements of the Company for the Financial Year ended 31st March, 2025 with unmodified opinion.

Kindly take the same on record.

Thank You

With regards,

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



Dr S Manivannan
Managing Director
DIN:00910804

