

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of Krishna Institute of Medical Sciences Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Krishna Institute of Medical Sciences Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Krishna Institute of Medical Sciences Limited (the "Company") for the quarter ended June 30, 2025 (the "Statement") attached herewith, 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 "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004**per Navneet Rai Kabra**

Partner

Membership No.: 102328

UDIN: 25102328 BMOR AC 8198

Place: Thane

Date: August 06, 2025



Krishna Institute of Medical Sciences Limited

Corporate Identity number : L55101TG1973PLC040558

Registered office : 1-8-31/1, Ministers road, Secunderabad, 500003, Telangana, India

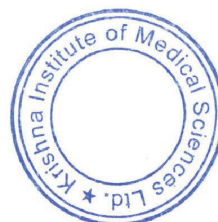
Website: www.kimshospitals.com, Email: CS@kimshospitals.com, Tel: 040 7122 5000

Statement of Unaudited Standalone Financial Results for the quarter ended 30 June 2025

		(Rupees in millions)			
		Quarter ended			Year ended
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited) Refer Note 2	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	3,734	3,459	3,274	13,841
	(b) Other income	122	242	53	567
	Total Income	3,856	3,701	3,327	14,408
2	Expenses				
	(a) Purchase of medical consumables, drugs and surgical instruments	781	707	645	2,795
	(b) (Increase)/decrease in inventories of medical consumables, drugs and surgical instruments	(23)	6	(10)	(42)
	(c) Employee benefits expense	682	582	615	2,364
	(d) Other expenses	1,319	1,077	1,086	4,559
	(e) Finance costs	125	81	38	232
	(f) Depreciation and amortisation expenses	175	151	137	577
	Total Expenses	3,059	2,604	2,511	10,485
3	Profit before tax and exceptional items (1-2)	797	1,097	816	3,923
4	Exceptional items	-	108	-	108
5	Profit before tax (3+4)	797	1,205	816	4,031
6	Tax expense				
	(a) Current tax	174	204	218	951
	(b) Deferred tax charge/(credit)	35	66	(9)	51
	Total tax expenses	209	270	209	1,002
7	Profit for the period/year (5-6)	588	935	607	3,029
8	Other comprehensive (loss)/income for the period/year				
	Items that will not be reclassified subsequently to statement of profit and loss				
	- Re-measurement (loss)/gain on defined benefit plans	(4)	10	1	(18)
	- Income tax effect	1	(2)	-	5
	Other comprehensive (loss)/income, net of tax	(3)	8	1	(13)
9	Total comprehensive income for the period/year (7+8)	585	943	608	3,016
10	Paid up equity share capital (face value of Rs.2 each)				800
11	Other Equity				20,880
12	Earnings per share (of Rs.2 each) : (not annualised for the quarter ended)				
	(a) Basic (Rs.)	1.47	2.34	1.52	7.57
	(b) Diluted (Rs.)	1.47	2.34	1.52	7.57



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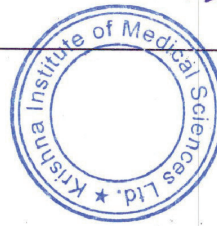
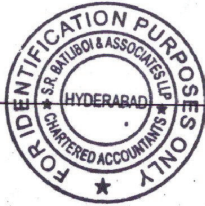


Notes:

- 1 The above statement of unaudited standalone financial results of Krishna Institute of Medical Sciences Limited (the "Company"), have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"). These results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 06 August 2025. The Statutory Auditors have expressed an unmodified opinion on the standalone financial results.
- 2 The standalone figures for the quarter ended 31 March 2025 are the balancing figures between the audited standalone figures in respect of the full financial year ended 31 March 2025 and the published year to date standalone figures up to third quarter 31 December 2024 which were subjected to a limited review.
- 3 Exceptional items in previous quarter pertains to valuation of call option under the call option agreements executed by the Company to acquire a majority equity stake in entities with whom the Company has Operations and Management agreements to operate and manage their hospitals.
- 4 The Company operates in one single reportable business segment- "Medical and Healthcare services".
- 5 The above Unaudited Standalone Financial Results of the Company are available on the Company's website www.kimshospitals.com and also on the website of BSE (www.bseindia.com) and NSE (www.nseindia.com), where the shares of the Company are listed.

For and on behalf of the Board
Krishna Institute of Medical Sciences Limited

Thane
06 August 2025




Dr. B. Bhaskara Rao
Managing Director
DIN: 00008985

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Krishna Institute of Medical Sciences Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The Board of Directors
Krishna Institute of Medical Sciences Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Krishna Institute of Medical Sciences Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and an associate for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S.No.	Entity	Relationship
1	Krishna Institute of Medical Sciences Limited	Holding Company
2	Arunodaya Hospitals Private Limited	Subsidiary
3	KIMS Hospital Enterprises Private Limited	Subsidiary
4	Iconkrishi Institute of Medical Sciences Private Limited	Subsidiary
5	Saveera Institute of Medical Sciences Private Limited	Subsidiary
6	KIMS Hospital Kurnool Private Limited	Subsidiary
7	KIMS Hospitals Private Limited	Subsidiary
8	KIMS Swastha Private Limited	Subsidiary
9	KIMS Hospital Bengaluru Private Limited	Subsidiary
10	Sarvejana Healthcare Private Limited	Subsidiary



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

S.No.	Entity	Relationship
11	SPANV Medisearch Lifesciences Private Limited	Subsidiary
12	KIMS Manavata Hospitals Private Limited	Subsidiary
13	Meda Institute of Podiatry Private Limited	Subsidiary
14	Chalasani Hospitals Private Limited	Subsidiary
15	Kondapur Healthcare Limited	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
- Four subsidiaries, whose unaudited interim financial results include total revenues of Rs 560 million, total net loss after tax of Rs. 138 million, total comprehensive loss of Rs. 138 million, for the quarter ended June 30, 2025, as considered in the Statement which have been reviewed by their respective independent auditors.
 - An associate, whose unaudited interim financial results include Group's share of net loss of Rs. Nil and Group's share of total comprehensive loss of Rs. Nil for the quarter ended June 30, 2025, as considered in the Statement whose interim financial results, other financial information have been reviewed by their respective independent auditors.

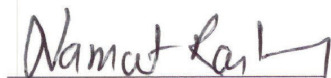
The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and associate is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 is not modified with respect to our reliance on the work done and the reports of the other auditors.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004



per Navneet Rai Kabra
Partner

Membership No.: 102328

UDIN: 25102328 BM 02 AD 132

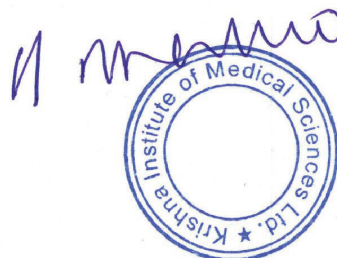
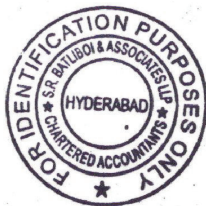
Place: Thane

Date: August 06, 2025



Statement of Unaudited Consolidated Financial Results for the quarter ended 30 June 2025

		(Rupees in millions)			
		Quarter Ended		Year ended	
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited) Refer Note 2	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	8,716	7,969	6,884	30,351
	(b) Other income	71	45	46	319
	Total Income	8,787	8,014	6,930	30,670
2	Expenses				
	(a) Purchase of medical consumables, drugs and surgical instruments	1,917	1,692	1,448	6,404
	(b) Increase in inventories of medical consumables, drugs and surgical instruments	(77)	(21)	(22)	(135)
	(c) Employee benefits expense	1,510	1,341	1,186	4,995
	(d) Other expenses	3,440	2,977	2,478	11,258
	(e) Finance costs	326	267	179	903
	(f) Depreciation and amortisation expenses	534	526	390	1,772
	Total Expenses	7,650	6,782	5,659	25,197
3	Profit before share of loss from associate (1-2)	1,137	1,232	1,271	5,473
4	Share of loss from associate, net of tax	-	-	-	-
5	Profit before tax and exceptional items (3+4)	1,137	1,232	1,271	5,473
6	Exceptional items	-	108	-	108
7	Profit before tax (5+6)	1,137	1,340	1,271	5,581
8	Tax expense				
	(a) Current tax	324	357	338	1,495
	(b) Deferred tax credit	(37)	(78)	(19)	(62)
	Total tax expenses (8)	287	279	319	1,433
9	Profit for the period/year (7-8)	850	1,061	952	4,148
	Attributable to:				
	Owners of the company	786	1,018	866	3,845
	Non controlling interests	64	43	86	303
10	Other comprehensive (loss)/ income for the period/year				
	Items that will not be reclassified subsequently to statement of profit and loss				
	- Re-measurement (loss)/gain on defined benefit plans	(6)	11	1	(31)
	- Income tax effect	1	(3)	-	8
	Other comprehensive (loss)/ income, net of tax	(5)	-8	1	(23)
	Attributable to:				
	Owners of the company	(4)	7	1	(20)
	Non controlling interests	(1)	1	-	(3)
11	Total comprehensive income (9+10)				
	Owners of the company	782	1,025	867	3,825
	Non controlling interests	63	44	86	300
	Total comprehensive income for the period/year	845	1,069	953	4,125
12	Paid up equity share capital (face value of Rs.2 each)				800
13	Other Equity				20,578
14	Earnings per share (of Rs.2 each): (not annualised for the quarter ended)				
	(a) Basic (Rs.)	1.96	2.54	2.16	9.61
	(b) Diluted (Rs.)	1.96	2.54	2.16	9.61



Notes:

- 1 The above statement of unaudited consolidated financial results of Krishna Institute of Medical Sciences Limited (the "Holding Company" or the "Company"), its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") and its associate, have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"). These results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 06 August 2025. The Statutory Auditors have expressed an unmodified opinion on the consolidated financial results.
- 2 The Consolidated figures for the quarter ended 31 March 2025 are the balancing figures between the audited consolidated figures in respect of the full financial year ended 31 March 2025 and the published year to date Consolidated figures up to third quarter 31 December 2024 which were subjected to a limited review.
- 3 Exceptional items in previous quarter pertains to valuation of call option under the call option agreements executed by the Group to acquire a majority equity stake in entities with whom the Group has Operations and Management agreements to operate and manage their hospitals.
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For and on behalf of the Board
Krishna Institute of Medical Sciences Limited


Dr. B. Bhaskara Rao
Managing Director
DIN: 00008985

Tnane
06 August 2025

