

Independent Auditor's Review Report on the Quarterly and Year to Date 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") its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), and its associate for the quarter ended September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (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 Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 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



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

S.no.	Entity	Relationship
9	KIMS Hospital (Bengaluru) Private Limited	Subsidiary
10	Sarvejana Healthcare Private Limited	Subsidiary
11	Rajyalakshmi Healthcare Private Limited	Subsidiary
12	Spanv Medisearch Lifesciences Private Limited	Subsidiary
13	KIMS Manavata Hospitals Private Limited	Subsidiary
14	Kondapur Healthcare Limited (Formerly known as RVM Healthcare Limited)*	Associate

* Became associate during the current period.

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:
- Two subsidiaries, whose unaudited interim financial results include total assets of Rs. 119.44 million as at September 30, 2023, total revenues of Rs Nil and Rs Nil, total net loss after tax of Rs. 0.78 million and Rs. 1.48 million, total comprehensive loss of Rs. 0.78 million and Rs. 1.48 million, for the quarter ended September 30, 2023 and the period ended on that date respectively, and net cash outflows of Rs. Nil for the period from April 01, 2023 to September 30, 2023, 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. 0.22 million and Rs. 0.22 million and Group's share of total comprehensive loss of Rs. 0.22 million and Rs. 0.22 million for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023 respectively, as considered in the Statement whose interim financial results other financial information have been reviewed by their respective independent auditors.



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

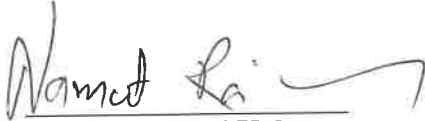
The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries and associate is based solely on the report of such 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: 23102328 B45BRL6854

Place: Hyderabad

Date: November 07, 2023



Statement of Unaudited Consolidated Financial Results for the Quarter and Half year ended 30 September 2023

		Quarter ended			Half year ended		(Rupees in millions)
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	Year ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31-Mar-23
							(Audited)
1	Income						
	(a) Revenue from operations	6,524.82	6,060.29	5,640.72	12,585.11	10,595.86	21,976.78
	(b) Other income	28.82	31.12	92.04	59.94	145.39	258.72
	Total Income	6,553.64	6,091.41	5,732.76	12,645.05	10,741.25	22,235.50
2	Expenses						
	(a) Purchase of medical consumables, drugs and surgical instruments	1,425.32	1,347.16	1,184.65	2,772.48	2,311.56	4,744.87
	(b) (Increase)/decrease in inventories of medical consumables, drugs and surgical instruments	(21.29)	(47.15)	68.27	(68.44)	39.04	61.60
	(c) Employee benefits expense	1,056.73	1,039.07	841.59	2,095.80	1,674.69	3,464.36
	(d) Other expenses	2,291.34	2,150.57	2,021.89	4,441.91	3,674.62	7,665.84
	(e) Finance cost	89.10	93.32	78.80	182.42	136.06	305.45
	(f) Depreciation and amortisation expense	326.07	322.65	311.19	648.72	605.36	1,292.60
	Total Expenses	5,167.27	4,905.62	4,506.39	10,072.89	8,441.33	17,534.72
3	Profit before share of loss from associate (1-2)	1,386.37	1,185.79	1,226.37	2,572.16	2,299.92	4,700.78
4	Share of loss from associate, net of tax	(0.22)	-	-	(0.22)	-	-
5	Profit before tax and exceptional items (3+4)	1,386.15	1,185.79	1,226.37	2,571.94	2,299.92	4,700.78
6	Exceptional Items	-	-	148.29	-	148.29	148.29
7	Profit before tax (5+6)	1,386.15	1,185.79	1,374.66	2,571.94	2,448.21	4,849.07
8	Tax expense						
	(a) Current tax	362.69	318.92	344.16	681.61	605.40	1,183.91
	(b) Deferred tax	1.67	0.16	(11.65)	1.83	8.21	24.84
	(c) Adjustment of tax relating to earlier periods/years	8.85	-	(18.53)	8.85	(18.53)	(17.81)
	Total tax expenses (8)	373.21	319.08	313.98	692.29	595.08	1,190.94
9	Profit for the period/year (7-8)	1,012.94	866.71	1,060.68	1,879.65	1,853.13	3,658.13
	Attributable to:						
	Owners of the company	920.16	808.15	971.14	1,728.31	1,670.72	3,363.22
	Non controlling interests	92.78	58.56	89.54	151.34	182.41	294.91
10	Other comprehensive income for the period/year						
	Items that will not be reclassified subsequently to statement of profit and loss						
	- Re-measurement gain on defined benefit plans	2.50	2.39	2.19	4.89	5.83	11.63
	- Income tax effect	(0.64)	(0.60)	(0.49)	(1.24)	(1.39)	(3.12)
	Other comprehensive income, net of tax	1.86	1.79	1.70	3.65	4.44	8.51
	Attributable to:						
	Owners of the company	1.68	1.83	2.58	3.51	4.18	8.03
	Non controlling interests	0.18	(0.04)	(0.88)	0.14	0.26	0.48
11	Total comprehensive income (9+10)						
	Owners of the company	921.84	809.98	973.72	1,731.82	1,674.90	3,371.25
	Non controlling interests	92.96	58.52	88.66	151.48	182.67	295.39
	Total comprehensive income	1,014.80	868.50	1,062.38	1,883.30	1,857.57	3,666.64
12	Paid up equity share capital (face value of Rs.10 each)						800.28
13	Other Equity						15,895.10
14	Earnings per share (of Rs.10 each): (not annualised for the quarter/period ended)						
	(a) Basic (Rs.)	11.50	10.10	12.14	21.60	20.88	42.03
	(b) Diluted (Rs.)	11.50	10.10	12.14	21.60	20.88	42.03



Notes:

1. In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, this Statement of Unaudited Consolidated Financial Results for the quarter and half year ended 30 September 2023 ("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 has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 07 November 2023 and have been subject to limited review by the statutory auditors of the Company. An unqualified report was issued by them thereon.
2. The Unaudited Consolidated Financial Results of the Group have been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended (the "Listing requirements").
3. The Unaudited Consolidated Balance sheet and Unaudited Consolidated Statement of Cash Flows are set out in Annexure I and Annexure II respectively.
4. The Company operates in one single reportable business segment- "Medical and Healthcare services"
5. During the current quarter, group has acquired 28.79% of equity share capital of the Kondapur Healthcare Limited (Formerly known as RVM Healthcare Limited) ("KHL") and KHL has become an associate.
6. During the current period, the Company has acquired additional stake of 2.93% in Sarvejana Healthcare Private Limited.
7. The previous periods/years numbers have been regrouped/rearranged wherever necessary to conform the current period/year presentation. Current period numbers may not be strictly comparable with comparative numbers due to the acquisition in the previous year ended March 31, 2023.
8. The above Unaudited Consolidated Financial Results of the Group 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.



Hyderabad
Tuesday, November 7, 2023

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


Dr. B Bhaskara Rao
Managing Director
DIN: 00008985

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

Unaudited Consolidated Audited Balance Sheet as at 30 September 2023

(Rupees in millions)

S.No	Particulars	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
A	ASSETS		
1	Non current Assets		
	Property, plant and equipment	12,328.76	12,100.19
	Capital work-in-progress	6,376.91	4,769.34
	Goodwill	3,080.07	3,080.07
	Other Intangible assets	726.01	777.35
	Right-of-use assets	3,134.67	1,705.60
	Financial assets		
	(i) Investment in Associate	499.78	-
	(ii) Other financial assets	379.91	566.92
	Deferred tax asset (net)	382.05	401.94
	Non-current tax assets (net)	348.64	237.67
	Other non-current assets	1,683.71	997.57
	Total Non current Assets - (1)	28,940.51	24,636.65
2	Current Assets		
	Inventories	497.10	428.65
	Financial assets		
	(i) Investments	655.65	678.88
	(ii) Trade receivables	2,663.12	2,526.53
	(iii) Cash and cash equivalents	378.95	616.11
	(iv) Bank balances other than (iii) above	3.00	47.59
	(v) Other financial assets	697.05	363.96
	Other current assets	354.04	114.66
	Total Current Assets - (2)	5,248.91	4,776.38
	Total Assets (3) = (1)+(2)	34,189.42	29,413.03
B	LIABILITIES		
4	EQUITY AND LIABILITY		
	Equity share capital	800.28	800.28
	Other equity	17,331.87	15,895.10
	Equity attributable to Shareholders of the company - (4)	18,132.15	16,695.38
5	Non-controlling interests - (5)	2,714.25	2,684.24
6	Total Equity (6) = (4)+(5)	20,846.40	19,379.62
7	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	6,098.99	4,974.41
	(ii) Lease liabilities	2,914.30	1,361.54
	(iii) Other financial liabilities	0.24	4.25
	Provisions	252.50	236.25
	Deferred tax liabilities (net)	475.42	492.24
	Total Non-current liabilities - (7)	9,741.45	7,068.69
8	Current liabilities		
	Financial liabilities		
	(i) Borrowings	358.54	357.75
	(ii) Lease liabilities	184.46	88.04
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises; and	41.49	108.98
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,016.35	1,633.57
	(iv) Other financial liabilities	410.33	304.55
	Provisions	136.31	140.65
	Other current liabilities	385.07	331.18
	Current tax liabilities (Net)	69.02	-
	Total Current liabilities - (8)	3,601.57	2,964.72
9	Total Equity and Liabilities (9) = (6)+(7)+(8)	34,189.42	29,413.03



Handwritten signature and blue circular stamp of Krishna Institute of Medical Sciences Limited, Secunderabad.

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 Consolidated Cash flows for the half year ended 30 September 2023

(Rupees in millions)

Particulars	For the half year ended	For the half year ended
	30-Sep-23	30-Sep-22
	(Unaudited)	(Unaudited)
I. Cash flows from operating activities:		
Profit before tax for the period	2,571.94	2,448.21
Adjustments for operating activities:		
Depreciation and amortisation expenses	648.72	605.36
Profit on sale of property, plant and equipment (net)	(1.31)	(0.64)
Provision/(reversal) of expected credit loss for trade receivables (net of bad debts)	14.27	(38.41)
Rental income	(2.41)	(3.13)
Interest income on fixed deposits and security deposit	(7.82)	(60.15)
Interest income on income tax refund	-	(8.34)
Liabilities no longer required written back	(4.55)	(35.40)
Fair value gain on mutual funds	(21.77)	(0.88)
Exceptional item	-	(148.29)
Finance cost	182.42	136.06
Share of loss of an associate	0.22	-
Operating cash flows before working capital changes	3,379.71	2,894.39
Adjustments for:		
Decrease /(increase)		
- in trade receivables	(150.86)	(211.45)
- in inventories	(68.45)	42.86
- in Other financial assets and other assets	(197.57)	203.49
Increase in trade payables, other financial liabilities, provisions and other liabilities	478.42	31.38
Cash generated from operations	3,441.25	2,960.67
Income taxes paid, net of refunds	(732.41)	(552.24)
Net cash generated from operating activities (1)	2,708.84	2,408.43
II. Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(2,850.39)	(1,711.25)
Proceeds from sale of property, plant and equipment	3.68	1.77
Investment in mutual funds	(1,925.00)	(622.43)
Redemption of mutual funds	1,970.01	20.00
Investment in subsidiaries and associates (including acquisitions)	(916.52)	(1,207.33)
Redemption of bank deposits (having original maturity of more than three months)	20.00	2,483.67
Investment in bank deposits (having original maturity of more than three months)	(5.09)	(1,031.36)
Lease income received	2.41	3.13
Interest received	5.03	65.55
Net cash used in investing activities (2)	(3,695.87)	(1,998.25)
III. Cash flows from financing activities		
Repayment of long-term borrowings	(80.22)	(2,052.71)
Proceeds from long-term borrowings	1,221.97	1,650.74
Proceeds from/(repayment of) short-term borrowings (net)	(16.38)	(376.39)
Payment of lease obligations	(124.55)	(111.36)
Interest paid	(250.95)	(75.22)
Net cash flows generated from/(used in) financing activities (3)	749.87	(964.94)
Net decrease in cash and cash equivalents (1+2+3)	(237.16)	(554.77)
Cash and cash equivalents acquired through business combination	-	1,311.42
Cash and cash equivalents at the beginning of the period	616.11	256.34
Cash and cash equivalents at the end of the period	378.95	1,012.99
Components of cash and cash equivalents		
Cash on hand	21.03	23.03
Balances with banks		
- On current accounts	348.59	367.84
- In deposit accounts (with original maturity of 3 months or less)	9.33	622.12
Total	378.95	1,012.99



Secunderabad

11/11/2023

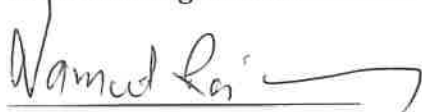
Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of Krishna Institute of Medical Sciences Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**Review Report to
The 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 September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (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: 23102328BGSBRK4478

Place: Hyderabad

Date: November 07, 2023



Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2023

		Quarter Ended			Half year ended		Year ended
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	(a) Revenue from operations	3,162.45	2,989.00	2,922.08	6,151.45	5,551.58	11,320.23
	(b) Other income	35.68	38.19	76.34	74.07	113.41	234.97
	Total Income	3,198.13	3,027.39	2,998.42	6,225.52	5,664.99	11,555.20
2	Expenses						
	(a) Purchase of medical consumables, drugs and surgical instruments	671.95	656.56	564.90	1,328.51	1,130.76	2,308.19
	(b) Decrease/(increase) in inventories of medical consumables, drugs and surgical instruments	(10.96)	(43.21)	62.81	(54.17)	58.58	67.43
	(c) Employee benefits expense	558.62	534.43	472.00	1,093.05	945.87	1,872.52
	(d) Other expenses	959.90	917.78	943.81	1,877.68	1,756.51	3,469.26
	(e) Finance cost	0.50	0.82	3.27	1.32	7.32	11.52
	(f) Depreciation and amortisation expense	127.93	121.24	113.78	249.17	227.90	452.95
	Total Expenses	2,307.94	2,187.62	2,160.57	4,495.56	4,126.94	8,181.87
3	Profit before tax (1-2)	890.19	839.77	837.85	1,729.96	1,538.05	3,373.33
4	Tax expense						
	(a) Current tax	233.41	211.32	232.99	444.73	410.63	837.62
	(b) Deferred tax charge	(4.81)	2.11	(7.17)	(2.70)	(5.83)	10.82
	Total tax expenses	228.60	213.43	225.82	442.03	404.80	848.44
5	Profit for the period/year (3-4)	661.59	626.34	612.03	1,287.93	1,133.25	2,524.89
6	Other comprehensive income						
	Items that will not be reclassified subsequently to statement of profit and loss						
	- Re-measurement gain on defined benefit plans	2.46	2.75	5.49	5.21	6.15	11.00
	- Income tax effect	(0.62)	(0.69)	(1.38)	(1.31)	(1.55)	(2.77)
	Other comprehensive income, net of tax	1.84	2.06	4.11	3.90	4.60	8.23
7	Total comprehensive income (5+6)	663.43	628.40	616.14	1,291.83	1,137.85	2,533.12
8	Paid up equity share capital (face value of Rs.10 each)						800.28
9	Other Equity						15,508.31
10	Earnings per share (of Rs.10 each) : (not annualised for the quarter/period ended)						
	(a) Basic (Rs.)	8.27	7.83	7.65	16.09	14.16	31.55
	(b) Diluted (Rs.)	8.27	7.83	7.65	16.09	14.16	31.55



Notes:

- 1 In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, this Statement of Unaudited Standalone Financial Results for the quarter and half year ended 30 September 2023 ("Unaudited Standalone Financial Results") of the Company has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 07 November 2023 and have been subject to limited review by the statutory auditors of the Company. An unqualified report was issued by them thereon.
- 2 The Unaudited Standalone Financial Results of the Company have been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended (the "Listing requirements").
- 3 The Unaudited Standalone Balance sheet and Unaudited Standalone Statement of Cash Flows are set out in Annexure I and Annexure II respectively.
- 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


Dr. B Bhaskara Rao
Managing Director
DIN: 00008985

Hyderabad
07 November 2023



Annexure - I

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

Unaudited Standalone Balance Sheet as at 30 September 2023

		(Rupees in millions)	
	Particulars	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
A	ASSETS		
1	Non current Assets		
	Property, plant and equipment	6,012.04	5,933.71
	Capital work-in-progress	167.13	159.68
	Intangible assets	199.29	189.10
	Financial assets		
	(i) Investments	8,357.91	7,848.71
	(ii) Loans	1,067.87	876.87
	(iii) Other financial assets	131.11	93.13
	Non-current tax assets (net)	11.99	11.96
	Other non-current assets	1,142.01	637.08
	Total Non current Assets - (1)	17,089.35	15,750.24
2	Current Assets		
	Inventories	246.61	192.44
	Financial assets		
	(i) Investments	432.60	411.74
	(ii) Trade receivables	1,295.72	1,199.44
	(iii) Cash and cash equivalents	218.52	380.99
	(iv) Bank balances other than (iii) above	-	20.10
	(v) Other financial assets	173.02	116.21
	Other current assets	207.34	49.52
	Total Current Assets - (2)	2,573.81	2,370.44
3	Total Assets (3) = (1)+(2)	19,663.16	18,120.68
4	Equity and Liabilities		
	Equity share capital	800.28	800.28
	Other equity	16,800.14	15,508.31
	Total Equity - (4)	17,600.42	16,308.59
B	LIABILITIES		
5	Non-current liabilities		
	Financial liabilities		
	(i) Other financial liabilities	0.19	0.09
	Provisions	177.40	171.28
	Other non-current liabilities	99.95	98.82
	Deferred tax liabilities (net)	343.73	345.11
	Total Non-current liabilities - (5)	621.27	615.30
6	Current liabilities		
	Financial liabilities		
	(i) Borrowings	-	41.70
	(ii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small enterprises; and	1.02	1.97
	(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	946.18	725.36
	(iii) Other financial liabilities	120.93	116.45
	Provisions	68.68	78.01
	Other current liabilities	269.91	233.30
	Current tax liabilities (Net)	34.75	-
	Total current liabilities - (6)	1,441.47	1,196.79
	Total Equity and Liabilities (7) = (4)+(5)+(6)	19,663.16	18,120.68



1

Annexure - II

Krishna Institute of Medical Sciences Limited

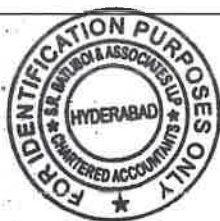
Corporate Identity number : L55101TG1973PLC040558

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 Cashflows for the half year ended 30 September 2023

Particulars	(Rupees in millions)	
	For the half year ended	For the half year ended
	30-Sep-23	30-Sep-22
	(Unaudited)	(Unaudited)
I. Cash flows from operating activities:		
Profit before tax for the period	1,729.96	1,538.05
Adjustments for operating activities:		
Depreciation and amortisation expenses	249.17	227.90
Gain on sale of property, plant and equipment	-	(0.61)
Provision/(reversal) of expected credit loss for trade receivables (net of bad debts)	-	14.27
Guarantee commission income	(5.94)	(2.63)
Rental income	(0.44)	(0.72)
Interest income on fixed deposits, security deposit and loan to related parties	(44.84)	(59.65)
Liabilities no longer required written back	(2.65)	(31.11)
Fair value gain on mutual funds	(10.86)	(0.82)
Finance cost	1.32	7.32
Operating cash flows before working capital changes	1,915.72	1,692.00
Adjustments for:		
Decrease/(increase)		
- in trade receivables	(96.28)	(168.65)
- in inventories	(54.17)	58.58
- in other financial assets and other assets	(213.91)	117.20
Increase in trade payables, other financial liabilities, provisions and other liabilities	304.86	264.25
Cash generated from operations	1,856.22	1,963.38
Income taxes paid, net of refunds	(410.01)	(401.19)
Net cash generated from operating activities (1)	1,446.21	1,562.19
II. Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(891.70)	(416.17)
Proceeds from sale of property, plant and equipment	-	1.55
Investment in subsidiaries	(501.53)	(1,253.20)
Investment in mutual funds	(740.00)	(200.00)
Proceeds from sale of mutual funds	730.00	-
Loans given to subsidiaries	(271.00)	(280.98)
Receipt of loans given to subsidiaries	80.00	63.50
Redemption of bank deposits (having original maturity of more than three months)	20.00	1,873.28
Investment in bank deposits (having original maturity of more than three months)	(0.22)	(983.73)
Lease income received	0.44	0.72
Interest received	8.36	59.85
Net cash flows used in investing activities (2)	(1,565.65)	(1,135.18)
III. Cash flows from financing activities		
Repayment of long-term borrowings	(41.70)	(71.18)
Interest paid	(1.33)	(7.34)
Net cash flows used in financing activities (3)	(43.03)	(78.52)
Net (decrease)/increase in cash and cash equivalents (1+2+3)	(162.47)	348.49
Cash and cash equivalents at the beginning of the period	380.99	198.59
Cash and cash equivalents at the end of the period	218.52	547.08
Components of cash and cash equivalents		
Cash on hand	12.93	14.14
Balances with banks		
- On current accounts	205.59	212.94
- In deposit accounts	-	320.00
Total	218.52	547.08



Handwritten signature in blue ink over a circular stamp of Krishna Institute of Medical Sciences Limited, Secunderabad.