



KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

NABH Accredited Hospital

Excellence in Healthcare

99, Avanashi Road, Coimbatore - 641 014. INDIA | Phone : (0422) 4323800, 4324000, 6803000

Web : www.kmchhospitals.com | CIN No : L85110TZ1985PLC001659



Ref: KMCH/SEC/SE/2024-25/ 2308

07.02.2025

To

Corporate Relationship Department
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J.Towers
Dalal Street, Fort
Mumbai - 400 001

Dear Sir,

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024

Ref: Security ID: KOVAI Security Code: 523323

Pursuant to SEBI Circular no. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/ 185 dated December 31, 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the Integrated Filing (Financials) including the unaudited standalone financial results for the quarter and nine months ended December 31, 2024.

S.No	Particulars	Remarks
1	Financial Results	Enclosed
2	Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc	Not Applicable
3	Format for Disclosing Outstanding Default On Loans And Debt Securities	Not Applicable
4	Format for Disclosure of Related Party Transactions (Applicable only for Half-Yearly Filings i.e., 2nd and 4th Quarter)	Not Applicable
5	Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted alongwith Annual Audited Financial Results (Standalone and Consolidated separately) (Applicable Only For Annual Filing i.e., 4th Quarter)	Not Applicable





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Continuation Sheet No.

We request you to kindly take the above intimation on record.

Thanking you,

Yours truly

For Kovai Medical Center and Hospital Limited

R.Ponmanikandan
Company Secretary





KOVAI MEDICAL CENTER AND HOSPITAL LIMITED
Corporate Identification Number (CIN) : L85110TZ1985PLC001659

Registered Office : 99, Avanashi Road, Coimbatore - 641 014

Phone: (0422) 4323800, 3083800, Fax : (0422) - 2627782

E-mail: secretarialdept@kmchhospitals.com, Website : www.kmchhospitals.com

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2024

(₹ in lakhs)

S. No	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)			(Unaudited)		(Audited)
1	Income						
	a) Revenue from Operations	35,469.58	34,365.28	32,078.54	1,01,310.12	89,748.50	1,21,827.07
	b) Other Operating Income	34.07	34.30	32.23	103.65	95.59	128.20
	c) Other Income	601.49	452.64	486.58	1,567.82	1,530.31	2,094.92
	Total Income	36,105.14	34,852.22	32,597.35	1,02,981.59	91,374.40	1,24,050.19
2	Expenses						
	a) Cost of Medicines & Hospital consumables consumed	9,406.75	9,468.41	8,387.72	27,406.64	23,922.73	32,389.87
	b) Employee benefits expense	6,520.44	6,220.16	5,653.14	18,546.61	16,262.76	21,946.54
	c) Finance Costs	916.23	824.15	734.35	2,403.02	2,605.54	3,294.39
	d) Consulting Charges to Doctors	4,736.30	4,812.45	4,441.89	14,208.88	13,030.02	17,574.88
	e) Depreciation and amortization expenses	2,461.73	2,439.09	2,334.50	7,306.91	6,861.90	9,213.62
	f) Other Expenses	4,550.72	4,348.01	3,994.27	12,785.73	11,626.34	15,875.22
	Total Expenses	28,592.17	28,112.27	25,545.87	82,657.79	74,309.29	1,00,294.52
3	Profit before Tax (1-2)	7,512.97	6,739.95	7,051.48	20,323.80	17,065.11	23,755.67
4	Tax expense						
	a) Current Tax	1,734.15	1,629.05	1,715.23	4,865.55	4,278.68	5,633.10
	b) Taxation for earlier years	-	10.39	2.80	10.39	46.77	(65.65)
	c) Deferred Tax	(1.55)	31.61	23.70	23.26	(15.69)	215.15
	Total Tax Expenses	1,732.60	1,671.05	1,741.73	4,899.20	4,309.76	5,782.60
5	Profit for the period from continuing operations (3-4)	5,780.37	5,068.90	5,309.75	15,424.60	12,755.35	17,973.07
6	OTHER COMPREHENSIVE INCOME						
	A) Items that will not be reclassified to profit or loss						
	Remeasurement of post employment benefit obligations	(1.84)	(82.19)	171.41	(65.19)	52.30	75.36
	Change in equity instruments measured at FVOCI	(3.56)	(2.63)	3.66	(5.10)	9.81	18.95
	Income tax relating to items that will not be reclassified to profit or loss	5.51	21.02	17.16	21.51	(15.63)	(23.74)
	Total Other Comprehensive Income	0.11	(63.80)	192.23	(48.78)	46.48	70.57
7	Total Comprehensive Income For The Period (5+6)	5,780.48	5,005.10	5,501.98	15,375.82	12,801.83	18,043.64
8	Basic and diluted Earnings Per Share	52.83	46.32	48.52	140.96	116.57	164.25



Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 7th of February 2025.
- 2 The Company has reported segment information as per Indian Accounting Standards 108 - "Operating Segments" (Ind AS 108).
- 3 Figures have been regrouped, wherever necessary to conform to current period presentation.



COIMBATORE
07.02.2025


DR. NALLA G PALANISWAMI
MANAGING DIRECTOR
DIN : 00013536

Segment wise Revenue, Results and Capital Employed

(₹ in lakhs)

Particulars	Quarter Ended 31.12.2024	Quarter Ended 30.09.2024	Quarter Ended 31.12.2023	Nine Months Ended 31.12.2024	Nine Months Ended 31.12.2023	Year Ended 31.03.2024
	(Unaudited)			(Unaudited)		(Audited)
Segment Revenue						
Healthcare	32,858.66	32,316.03	29,486.09	94,891.56	83,542.59	1,12,589.36
Education	2,644.99	2,083.55	2,624.68	6,522.21	6,301.50	9,365.91
Sub-total	35,503.65	34,399.58	32,110.77	1,01,413.77	89,844.09	1,21,955.27
Less : Inter-segment revenue	-	-	-	-	-	-
Revenue from Operations	35,503.65	34,399.58	32,110.77	1,01,413.77	89,844.09	1,21,955.27
Segment Results						
Profit/(loss) before interest and tax						
Healthcare	8,023.08	7,610.83	6,971.79	22,429.77	18,565.07	24,794.78
Education	1,031.08	520.84	1,364.14	2,021.43	2,806.35	4,480.18
Sub-total	9,054.16	8,131.67	8,335.93	24,451.20	21,371.42	29,274.96
Add: Unallocated Income	-	-	3.92	-	17.70	17.70
Less : Finance Cost	916.23	824.16	734.35	2,403.02	2,605.54	3,294.39
Unallocated expenses	624.96	567.60	554.02	1,724.38	1,718.47	2,242.60
Profit before tax (PBT)	7,512.97	6,739.91	7,051.48	20,323.80	17,065.11	23,755.67
Capital employed						
(Segment assets - Segment liabilities)						
(a) Healthcare						
Segment assets	1,35,541.68	1,27,934.11	1,09,124.63	1,35,541.68	1,09,124.63	1,04,538.80
Segment liabilities	(50,621.35)	(50,119.69)	(38,505.57)	(50,621.35)	(38,505.57)	(36,380.57)
(b) Education						
Segment assets	30,646.33	30,030.36	27,327.32	30,646.33	27,327.32	32,642.05
Segment liabilities	(13,453.10)	(12,276.33)	(15,161.82)	(13,453.10)	(15,161.82)	(13,305.82)
(c) Unallocated						
Assets	6,186.38	6,540.50	5,560.83	6,186.38	5,560.83	6,642.55
Liabilities	(5,164.47)	(4,753.96)	(4,733.30)	(5,164.47)	(4,733.30)	(5,283.16)
Total	1,03,135.47	97,354.99	83,612.09	1,03,135.47	83,612.09	88,853.85



COIMBATORE
07.02.2025

DR.NALLA G PALANISWAMI
MANAGING DIRECTOR
DIN : 00013536

Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Financial Results of the Company for the Nine months ended 31st December 2024

To the Board of Directors

Kovai Medical Center and Hospital Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Kovai Medical Center and Hospital Limited** ("the Company") for the quarter and nine months ended 31st December 2024 ("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 ("Listing Regulations").
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 ("the Act") and in compliance with regulation 33 of the listing regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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.



Coimbatore - 641 011

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 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.



Place: Coimbatore

Date: 07-02-2025

For VKS Aiyer & Co
Chartered Accountants
ICAI Firm Registration No.000066S

A handwritten signature in blue ink, appearing to read "C S Sathyanarayanan".

C S Sathyanarayanan
Partner
Membership No.028328
UDIN: 25028328BMIZSZ5197