

10th November, 2021

The Secretary,	The Secretary,
Bombay Stock Exchange Ltd (BSE) Phiroze Jheejheebhoy Towers, Dalal Street, Mumbai - 400 001. Scrip Code - 543308	National Stock Exchange, Exchange Plaza, 5th Floor Plot No.C/1, 'G' Block Bandra - Kurla Complex Mumbai - 400 051. Symbol - KIMS
ISIN: INE967H01017	ISIN: INE967H01017

Dear Sir,

Sub: Outcome of Board Meeting held on 10th November, 2021 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to the subject cited, please find attached herewith the Unaudited Financial results (Both Standalone and Consolidated) for the 2nd Quarter and Half year ended 30th September, 2021 together with Limited Review Report which has been reviewed by Audit Committee and approved by Board of Directors.

The said documents are also being uploaded on the website of the Company i.e., www.kimshospitals.com.

Further, the financial results will also be published in the newspapers, in the format prescribed under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

aces,

The Board Meeting commenced at 4.00 PM and concluded at 6.40 PM

Please take the same on record.

Thanking you,

For Krishna Institute of Medical Sciences Limited.

Umashankar Mantha Company Secretary & Compliance Officer

Krishna Institute of Medical Sciences Limited Minister Road, Secunderabad - 500 003, Telangana, India Phone: +91 40 4488 5000/4488 5184 | Fax: +91-40-27840980 | kimshospitals.com CIN: L55101TG1973PLC040558

Chartered Accountants

Oval Office, 18, iLabs Centre Hitech City, Madhapur Hyderabad - 500 081, India Tel :+91 40 6141 6000

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Krishna Institute of Medical Sciences Limited Pursuant to the Regulation 33 and 52 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 and six month period ended 30 September 2021 and year to date from 01 April 2021 to 30 September 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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 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. 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.



Chartered Accountants

Other matters

5. The Statement includes the results for the corresponding quarter and six month period ended 30 September 2020 as reported in these Unaudited Financial Results have been prepared solely based on the information compiled by the management, and have not been subject to audit or review.

Our conclusion on the Statement is not modified in respect of this matter.

For S.R. BATLIBOI & ASSOCIATES LLP Chartered Accountants ICAI Firm registration number: 101049W/E300004

BOI & ASSO BAY CHARTERED . per Navneet Rai Kabra

Partner Membership No.: 102328

UDIN: 21102328AAAAIA1212

Hyderabad 10 November 2021

S.R. ACCOUNTANTS DERAB

Krishna Institute of Medical Sciences Limited Corporate Identity number : US5101TG1973PLC040558 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 and Half year ended 30 September 2021

			Quarter Ended		Half Yea	Half Year ended	
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited) Refer Note 2	(Unaudited)	(Unaudited) Refer Note 2	(Audited)
1	Income						
	(a) Revenue from operations	2,841.73	3,315.14	2,823.84	6,156.87	4,219.39	9,326.89
	(b) Other income	93.38	40.17	18.71	133.55	56.82	96.15
	Total Income	2,935.11	3,355.31	2,842.55	6,290.42	4,276.21	9,423.04
2	Expenses						
	(a) Purchase of medical consumables, drugs and surgical	-					
	instruments	618.20	864.77	625.91	1,482.97	926.01	1,959.62
	(b) Decrease / (increase) in inventories of medical consumables,		(55.00)	21.00	(70.47)	12.07	50.3
	drugs and surgical instruments	(14.59)	(55.88)	36.20	(70.47)	43.27	52.34
	(c) Employee benefits expense	413.23	492.20	355.97	905.43	662.58	1,470.36
	(d) Other expenses	844.03	903.09	734.13	1,747.12	1,178.15	2,804.28
	(e) Finance cost	10.75	22.49	28.11	33.24	73.48	147.83
	(f) Depreciation and amortisation expense	114.20	107.36	108.39	221.56	211.82	445.98
	Total Expenses	1,985.82	2,334.03	1,888.71	4,319.85	3,095.31	6,880.41
3	Profit before tax (1-2)	949.29	1,021.28	953.84	1,970.57	1,180.90	2,542.63
4	Tax expense	243.71	263.54	253.35	507.25	308.89	668.12
	(a) Current tax	(7.48)	(3.88)	0.89	(11.36)	2,49	(1.64
	(b) Deferred tax credit	(7.48)	(3.88)		(11.30)	(10.34)	
	(c) Adjustment of tax relating to earlier periods	-	-	(10.34) 243.90	495.89	301.04	(10.34 656.14
	Total tax expenses	236.23	259.66	243.90	495.89	301.04	050.14
5	Profit for the period/year (3-4)	713.06	761.62	709.94	1,474.68	879.86	1,886.49
6	Other comprehensive income						
	Items that will not be reclassified subsequently to statement of						*
	profit and loss		100 1000		1000 01000	100100	
	- Re-measurement loss on defined benefit plans	(7.51)	(1.60)	(0.18)	(9.11)	(3.20)	(6.40
	- Income tax effect	1.89	0.40	0.05	2.29	0.81	1.61
	Other comprehensive income, net of tax	(5.62)	(1.20)	(0.13)	(6.82)	(2.39)	(4.79
7	Total comprehensive income (5+6)	707.44	760.42	709.81	1,467.86	877.47	1,881.70
8	Paid up equity share capital (face value of Rs.10 each)						775.93
0 9	Other Equity						8,297.30
10	Earnings per share (of Rs.10 each) : (not annualised for the						0,227.50
10	quarter ended)						
	(a) Basic (Rs.)	8.91	9.81	9.53	19.63	11.81	25.20
	(b) Diluted (Rs.)	8.91	9.81	9,46	19.63	11.72	24.77





I	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 2021 ("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 10 November 2021 and have been subject to a limited review by the statutory auditors of the Company. An unqualified report was issued by them theron.

- 2 The Unaudited Standalone financial results for the corresponding quarter and half year ended 30 September 2020, have not been subject to an audit or review by our statutory auditors. However, the management has exercised necessary due diligence to ensure that the Unaudited Standalone financial results for these periods provide a true and fair view of the Company's affairs.
- 3 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").
- ⁴ The Unaudited Standalone Balance sheet and Unaudited Standalone Statement of Cash Flows are set out in Annexure I and Annexure II respectively.
- 5 The Company has completed Initial Public Offer ("IPO") of 25,995,042 Equity Shares of the face value of Rs. 10/- each at an issue price of Rs. 825/- per Equity Share, comprising offer for sale of 23,560,538 shares by Selling Shareholders and fresh issue of 2,434,504 shares. The Equity Shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on 28 June 2021.
 6 The tuilisation of the net IPO proceeds is summarised below.

Particulars	Objects of the issue as per prospectus *	Utilisation upto 30 September 2021	Unutilised amount as on 30 September 2021
Repayment/pre-payment, in full or part, of certain borrowings availed by our Company and by our Subsidiaries	1,500.00	1,500.00	-
General Corporate Purpose	416.60	416.60	-
Total	1,916.60	1,916.60	-

* net of Offer expenses to the extent applicable to the Fresh Issue.

- 7 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Company is assessing the impact of the Code and will record any related impact in the period of the Code becomes effective.
- 3 The Company operates in one single reportable business segment- "Medical and Healthcare services".
- ⁹ The outbreak of COVID-19 in many countries has brought about disruptions to businesses around the world and uncertainty to the global economy. The Company is closely monitoring the impact of the pandemic on all aspects of it's business, including how it will impact its employees, vendors and business partners. The Company based on the information available to date, both internal and external, considered the uncertainty relating to the COVID-19 pandemic in assessing its impact. Based on the current estimates, the Company expects to fully recover the carrying amount of assets, and does not foresee any material adverse impact on its operations. As the outbreak continues to evolve, the Company will continue to closely monitor any material changes to future economic condition.
- Subsequent to 30 September 2021, the Company has entered into a share purchase agreement ('SPA') and shareholders agreement ('SHA') dated 27 October 2021, with the existing promoter and certain other shareholders of Sarvejana Healthcare Private Limited ('Sunshine Hospitals') to acquire 51.07% of the equity share capital of the Sunshine Hospitals (as a combination of 17.6% stake through equity shares and the remainder through partly paid up equity shares, which shall be fully paid up by April 2022 based on agreed schedule). The Sunshine Hospitals is engaged in the healthcare industry. The said acquisition is subject to the fulfillment of various terms and conditions as specified in the SPA and SHA.
- 11 The previous periods numbers have been regrouped/rearranged wherever necessary to conform the current period presentation.
- 12 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

B Bhaskara Rad Managing Director DIN: 00008985

Hyderabad 10 November 2021





Notes:

Annexure - 1

Ari Krishna Institute of Medical Sciences Limited Corporate Identity number : US5101TG1973PLC040558 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 2021

1	Particulars	As at 30 September 2021 (Unaudited)	As at 31 March 2021 (Audited)
A	ASSETS		
1	Non current Assets		
	Property, plant and equipment	5,747.59	5,771.7
	Capital work-in-progress	70.98	76.0
	Intangible assets	123.96	-31.3
	Right-of-use assets	3.05	20.7
	Financial assets		
	(i) Investments	2,143.53	2,132.2
	(ii) Loans	1,143.35	190.6
	(iii) Other financial assets	157.01	107.9
	Non-current tax assets (net)	22.84	40.3
	Other non-current assets	110.04	93.9
	Total Non current Assets - (1)	9,522.35	8,465.0
2	Current Assets		
	Inventories	235.20	164.7
	Financial assets		
	(i) Trade receivables	784.77	730.0
	(ii) Cash and cash equivalents	362.26	345.8
	(iii) Bank balances other than (ii) above	3,451.11	2,154.3
	(iv) Loans	84.98	6.4
	(v) Other financial assets	368.18	224.2
	Other current assets	113.56	46.6
	Total Current Assets - (2)	5,400.06	3,672.2
3	Total Assets $(3) = (1)+(2)$	14,922.41	12,137.2
4	Equity and Liabilities		
	Equity share capital	800.28	775.9
	Other equity	11,670.08	8,297.3
	Total Equity - (4)	12,470.36	9,073.2
B	LIABILITIES		
5	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	112.91	677.8
	(ii) Lease liabilities	1.66	18.8
	(iii) Other financial liabilities	0.09	0.0
	Provisions	126.87	142.4
	Other non-current liabilities	1.63	22.7
	Deferred tax liabilities (net)	287.48	301.14
	Total Non-current liabilities - (5)	530.64	1,163.1
6	Current liabilities		
	Financial liabilities		
	(i) Borrowings	142.32	609.8
	(ii) Lease liabilities	3.33	6.7
	(iii) Trade payables		
	(a) Total outstanding dues of micro enterprises and small		
	enterprises; and	0.75	2.5
	(b) Total outstanding dues of creditors other than micro		
	enterprises and small enterprises	996.59	849.34
	(iv) Other financial liabilities	236.51	97.2
	Provisions	81.87	76.4
	Other current liabilities	309.91	195.3
	Current tax liabilities (Net)	150.13	63.4
	Non-current liabilities - (6)	1,921.41	1,900.8
	Total Equity and Liabilities $(7) = (4)+(5)+(6)$	14,922.41	12,137.2





Annexure - II

Krishna Institute of Medical Sciences Limited Corporate Identity number : US5101TG1973PLC040558 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 2021

Particulars 30-Sep-21 30-Sep-20 (Unaudited) (Unaudited) (Unaudited) 1. Cash flows from operating activities: 1,970.57 1,180.90 Depreciation and amortisation expenses 221.56 211.82 Loss on sale of property, plant and equipment 20.30 - Expected credit loss for trade receivables 41.36 9.52 Trade receivables written off (2.4.43) (7.00 Retat income (0.69) (0.69) Profit of the period deposits, security deposit and loan to related parties (2.5.7) - Liabilities no longer required written back interest income on income tax refund - (0.27) Finance cost 33.24 73.48 Operating cash flows before working capital changes 2,169.15 1,443.64 Adjustments for: - (0.27) - Decrease (Interests) (98.17) 356.18 - In invertories (174.68) (136.28 Increase in trade paysible, other financial liabilities, provisions and their assets (174.68) (136.28 Increase of property, plant and equipment and intangible assets (147.48) (136.28 Increase of property, plant and equipment and intangible assets (342.95) (127.76 Net cash nows from investing activitie		For the half year ended	Rupees in millions For the half year ended
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Loss on sale of property, plant and equipment26.30Expected craft loss for trade receivables41.36Expected craft loss for trade receivables41.36Investment written off2.08Guarantee commission income(24.43)Rental income(2.57)Profit on termination of lease(2.57)Interest income on fixed deposits, security deposit and loan to(98.27)related parties(98.27)Labilities no longer required written back(0.27)Finance cost33.24Operating cash flows before working capital changes2,169.15Ladibilities no longer activities(98.17)Stercrase finercase:(174.68)Cash generated from operations(124.31)in inventories(98.17)in inventories(174.68)in inventories(174.68)in trade receivables(98.17)Act cash generated from operating activities (1)1,830.58LC cash flows from investing activities (1)1,830.58LC cash flows from investing activities (1)1,254.89Lease income tax is driving original maturity of more than three months)(1.100)Receipt of loans given to subsidiaries(1.156.33)Receipt of loans given to subsidiaries(3.075.71)Receipt of loans given to subsidiaries(3.057.71)Receipt of loans given to subsidiaries(3.057.71)Receipt of loans given to subsidiaries(3.05.71)Receipt of loans given to subsidiaries(3.05.771)Receipt of loans given to subsidiaries(Adjustments for operating activities:		
Expected credit loss for trade receivables41.369.52Trade receivables written off2.08-Guarantee commission income(24.43)(7.00Rental income(2.57)-Profit on termination of lease(2.57)-Interest income on fixed deposits, security deposit and loan to related paries(98.27)(15.93)Liabilities no longer required written back-(0.27)Interest income on income tax refund33.2473.48Operating cash flows before working capital changes2,169.151,443.64Adiustments for: Decrease (fincrease)(98.17)356.18in intwortories(70.47)43.28in case paid, net of refunds(74.43)(47.54)Net cash generated from operating activities (1)1,830.581,745.15IL Cash flows from investing activities(11.20)(12.76)Case generated from operating activities (1)1,830.581,745.15IL Cash flows from investing activities(11.30)(22.26)Locans given to subsidiaries(3.075.71)(4.07)Acternyton of bank deposits (having original maturity of more han three months)(3.075.71)(4.07)Any three months)(3.075.71)(4.07)Any three months)(5.12)(7.12)Areaded from spreating activities (2)(2.662.67)(259.70)III. Cash flows from financing activities (2)(2.662.67)(259.70)III. Cash flows from financing activities (2)(2.662.67)(2.52.71)Areademption of bank d	Depreciation and amortisation expenses	221.56	211.82
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- In deposit accounts - 596.25		347.61	326.08
		547.01	
		362.36	



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Chartered Accountants

Oval Office, 18, iLabs Centre Hitech City, Madhapur Hyderabad - 500 081, India Tel : +91 40 6141 6000

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 and 52 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

The Statement includes 11

- 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") for the quarter and six month period ended 30 September 2021 and year to date from 01 April 2021 to 30 September 2021 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared 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. 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 29 March 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

S.no.	Statement includes the results of the following entities: Entity	Polotional.
1	Krishna Institute of Medical Sciences Limited	Relationship
2	Arunodaya Hospitals Private Limited	Holding Company 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 Cuddles Private Limited*	Subsidiary
& ASSOC	KIMS Hospital (Bhubaneswar) Private Limited	Subsidiary

RTERED. Which with RoC on February 9, 2021

Chartered Accountants

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.

Other matters

- 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 Nil, total net loss after tax of Rs. 0.87 million and 1.73 million, total comprehensive loss of Rs. 0.87 million and 1.73 million for the quarter and six month period ended 30 September 2021 respectively, as considered in the Statement which 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 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 above is not modified with respect to our reliance on the work done and the reports of the other auditors.

7. The Statement includes the results for the corresponding quarter and six month period ended 30 September 2020 as reported in these Unaudited Financial Results have been prepared solely based on the information compiled by the management, and have not been subject to audit or review.

Our conclusion on the Statement is not modified in respect of this matter.

For S.R. BATLIBOI & ASSOCIATES LLP Chartered Accountants ICAI Firm registration number: 101049W/E300004

per Navneet Rai Kabra Partner Membership No.: 102328

UDIN: 21102328AAAAHZ5456

Place: Hyderabad Date: 10 November 2021



	Krishna Institute of				and the property of the second se		
	Corporate Identity number Registered office : 1-8-31/1. Ministers r			ndia			
	Website: www.kimshospitals.com, Email						
				20 6	21		
	Statement of Unaudited Consolidated Financial Resul	ts for the Quarter an	id man year ended	50 September 20	21		
						(Ru	pees in million
	· · · · · · · · · · · · · · · · · · ·		Quarter Ended		Half Ye		Year ended
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	31-Mar-21
		(Unaudited)	(Unaudited)	(Unaudited) Refer Note 2	(Unaudited)	(Unaudited) Refer Note 2	(Audited)
1	Income		1 701 70	4,096.33	8,849,19	6,107.34	13.299.31
	(a) Revenue from operations (b) Other income	4,117.40 54.06	4,731.79 42.73	4,096.33	8,849.19 96.79	58.93	101.65
	Total Income	4,171.46	4,774.52	4,111.57	8,945.98	6,166.27	13,401.02
	1 otal Income						
2	Expenses						
	(a) Purchase of medical consumables, drugs and surgical instruments	873.95	1,193.02	926.74	2,066.97	1,352.25	2.826.39
	(b) Decrease / (increase) in inventories of medical consumables, drugs and surgical instruments	(10.70)	160 700	37,40	(88.39)	41.61	62.92
	(c) Employee benefits expense	(18.79) 635.04	(69.60) 725.13	551.75	(88.39)	1.018.79	2,202.09
	(d) Other expenses	1,339.41	1,446,56	1,167.88	2,785.97	1,924.96	4,499.1-
	(c) Finance cost	28.87	63.22	68.99	92.09	160.37	324.97
	(f) Depreciation and amortisation expense	181.40	170.88	164.10	352.28	333.52	695.30
	Total Expenses	3,039.88	3,529.21	2,916.86	6,569.09	4,831.50	10,610.87
		1 121 50	1015.01		2 276 80	1 221 77	2 700 15
3	Profit before tax (1-2)	1,131.58	1,245.31	1,194.71	2,376.89	1,334.77	2,790.15
4	Tax expense						
-	(a) Current tax	299.66	338,07	308.49	637.73	368.39	778.39
	(b) Deferred tax credit	(10.62)	(13.06)	(5.33)	(23.68)	(14.41)	(33.03
	(c) Adjustment of tax relating to earlier periods	-	-	(10.00)	-	(10.00)	(10.00
	Total tax expenses (4)	289.04	325.01	293.16	614.05	343.98	735.30
5	Profit for the period/year (3-4)	842.54	920.30	901.55	1,762.84	990.79	2,054.79
Э	Attributable to:	042.04	720.30	201.00	1,702.04	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,00.4.7.
	Owners of the company	817.17	891.05	834.75	1,708.22	946.26	2,012.19
	Non controlling interests	25.37	29.25	66.80	54.62	44.53	42.60
6	Other comprehensive income						
	Items that will not be reclassified subsequently to statement of profit and loss - Re-measurement loss on defined benefit plans	(10.44)	(1.47)	0.02	(11.91)	(3.14)	(6.2)
	- Re-measurement loss on defined benefit plans	2.68	0.38		3.06	0.80	1.64
	Other comprehensive income, net of tax	(7.76)	(1.09)	0.02	(8.85)	(2.34)	(4.6-
	Other comprehensive income/(Loss) for the period/year:						
	Attributable to:	(6.00)	(1.10)	(0.15)	(0.10)	(2.47)	(4.9)
	Owners of the company	(6.99) (0.77)	(1.19) 0.10	(0.15) 0.16	(8.18) (0.67)	(2.47) 0.12	(4.9)
	Non controlling interests Other comprehensive income/(Loss)	(7.76)	(1.09)	0.01	(8.85)	(2.35)	(4.6-
		((1102)				
7	Total comprehensive income (5+6)						
	Owners of the company	806.73	889.58	834.77	1,696.31	943.12	2,005.9
	Non controlling interests	28.05	29.63	66.80 901.57	57.68	45.33 988.45	44.2
	Total comprehensive income	834.78	919.21	901.57	1,/53.99	200.45	2,050.1
8	Paid up equity share capital (face value of Rs.10 each)						775.9
8 9	Other Equity						7,861.4
10	Earnings per share (of Rs.10 each): (not annualised)	1					
	(a) Basic (Rs.)	10.34	11.48	11.21	22.87	12.71	26.8
	(b) Diluted (Rs.)	10.34	11.48	11.12	22.87	12.61	26.4

*





- In terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, this Statement of Unaudited Consolidated Financial Results for the Half year ended 30 Sep 2021 ("Unaudited Consolidated Financial Results") of the Company has been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 10 November 2021 and have been subject to a
- limited review by the statutory auditors of the Company. An unqualified report was issued by them theron. The Unaudited Consolidated financial results for the corresponding quarter and half year ended 30 September 2020, have not been subject to an audit or review by our statutory auditors. However, the 2
- management has exercised necessary due diligence to ensure that the Unaudited Consolidated financial results for these periods provide a true and fair view of the Group's affairs. 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
- The Company has completed Initial Public Offer ("IPO") of 25.995,042 Equity Shares of the face value of Rs. 10/e each at an issue price of Rs. 825/e per Equity Share, comprising offer for sale of 23.560,538 shares by Selling Shareholders and fresh issue of 2.434,504 shares. The Equity Shares of the Company were listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") on 28 June 2020. 2021.

The utilisation of the net IPO proceeds is summarised below: Particulars	issue as per	Utilisation upto 30 September 2021	Unutilised amount as on 30 September 2021
Repayment/pre-payment, in full or part, of certain borrowings availed by our Company and by our Subsidiaries	1,500.00	1,500.00	-
General Corporate Purpose	416.60	416.60	-
Total	1 916 60	1.916.60	20

- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules/interpretation have not yet been issued. The Code has been published in the Gazette of India. 7 and will record any related impact in the period of the Code becomes effective.
- The Company operates in one single reportable business segment- "Medical and Healthcare services".
- The outbreak of COVID-19 in many countries has brought about disruptions to businesses around the world and uncertainty to the global economy. The Company is closely monitoring the impact of the 9 pandemic on all aspects of it's business, including how it will impact its employees, vendors and business partners. The Company based on the information available to date, both internal and external, considered the uncertainty relating to the COVID-19 pandemic in assessing its impact. Based on the current estimates, the Company expects to fully recover the carrying amount of assets, and does not foresee
- any material adverse impact on its operations. As the outbreak continues to evolve, the Company will continue to closely monitor any material changes to future economic condition. Subsequent to 30 September 2021, the Company has entered into a share purchase agreement ('SPA') and shareholders agreement ('SPA') dated 27 October 2021, with the existing promoter and certain other 10 shareholders of Sarvejana Healthcare Private Limited (Sunshine Hospitals') to acquire 51.07% of the equity share capital of the Sunshine Hospitals (as a combination of 17.6% stake through equity shares and the remainder through partly paid up equity shares, which shall be fully paid up by April 2022 based on agreed schedule). The Sunshine Hospitals is engaged in the healthcare industry. The said acquisition is subject to the fulfillment of various terms and conditions as specified in the SPA and SHA.

- The previous periods numbers have been regrouped/rearranged wherever necessary to conform the current period presentation
- 12 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 10 November 2021

Notes

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Krishna Institute of Medical Sciences Limited OF ME Dr. B Bhaskara Rao Managing Director Secunderabad m * KB 0

For and on behalf of the Board

DIN: 00008985

Annexure - 1

Krishna Institute of Medical Sciences Limited Corporate Identity number : US5101TG1973PLC040558 Registered office : 1-8-31/1, Ministers road, Secunderabad, 500003, Telangana, India Website: www.kinshospitals.com, Email: CS a kinshospitals.com, Tel: 040 7122 5000

Unaudited Consolidated Balance Sheet as at 30 September 2021

Chautheu Consonualeu Dalance Sheet as at 50 September 2021	

		As at	Rupees in millio As at
S.No	Particulars	30 September 2021	31 March 20
5.110	raroçulars	(Unaudited)	(Audited)
A	ASSETS	(Unaudited)	(Audited)
1	Non current Assets		
	Property, plant and equipment	7,682.61	7,706
	Capital work-in-progress	97.96	92
	Goodwill	847.75	841
	Other Intangible assets	334.70	243
	Right-of-use assets	468.51	505
	Financial assets	408.21	50
		419.10	10
	(i) Other financial assets		192
	Deferred tax asset (net)	. 22.66	29
	Non-current tax assets (net)	114.40	103
	Other non-current assets	404.19	12
	Total Non current Assets - (1)	10,391.88	9,849
2	Current Assets		
	Inventories	329.24	240
	Financial assets		
	(i) Trade receivables	1,205.34	1,09
	(ii) Cash and cash equivalents	454.05	52
	(iii) Bank balances other than (ii) above	3,497.11	2,323
	(iv) Other financial assets	397.76	253
	Other current assets	150.67	70
	Total Current Assets - (2)	6,034.17	4,511
	Total Assets $(3) = (1)+(2)$	16,426.05	14,361
В	LIABILITIES		
4	EQUITY AND LIABILITY		
	Equity share capital	800.28	. 775
	Other equity	11,456.72	7,86
	Equity attributable to Shareholders of the company - (4)	12,257.00	8,637
5	Non-controlling interests - (5)	176.91	124
6	Total Equity (6) = (4)+(5)	12,433.91	8,76
7	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	264.96	1.840
	(ii) Lease liabilities	404.29	433
	(iii) Other financial liabilities	4.85	
	Provisions	148.42	160
	Other non-current liabilities		12
	Deferred tax liabilities (net)	336.20	358
	Total Non-current liabilities - (7)	1,158.72	2,810
8	Current liabilities	1,100.12	2,010
· · · ·	Financial liabilities		
	(i) Borrowings	235.10	858
	(ii) Lease liabilities	25.66	25
		25.00	20
	(iii) Trade payables	15 (2)	17
	(a) Total outstanding dues of micro enterprises and small enterprises; and	45.62	17
	 (a) Total outstanding dues of micro enterprises and small enterprises; and (b) Total outstanding dues of creditors other than micro enterprises and small 		
	(a) Total outstanding dues of micro enterprises and small enterprises; and (b) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,527.23	1,300
	 (a) Total outstanding dues of micro enterprises and small enterprises; and (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities 	1,527.23 351.58	1,300
	 (a) Total outstanding dues of micro enterprises and small enterprises; and (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Provisions 	1,527.23 351.58 .122.35	1,300 161 104
	 (a) Total outstanding dues of micro enterprises and small enterprises; and (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Provisions Other current liabilities 	1,527.23 351.58 122.35 355.48	1,300 161 104 227
	 (a) Total outstanding dues of micro enterprises and small enterprises; and (b) Total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities Provisions 	1,527.23 351.58 .122.35	17 1,300 161 104 227 87 2,783





Krishna Institute of Medical Sciences Limited Corporate Identity number : U55101TG1973PLC040558 Registered office : 1-8-31/1, Ministers road, Secunderabad, 500003, Telangana, India Website: www.kimshospitals.com, Email: CS *a* kimshospitals.com, Tel: 040-7122-5000 Annexure - II

Statement of Unaudited Consolidated Cashflows for the Half Year Ended 30 September 2021

	For the half year	(Rupees in millions For the half year
	ended	ended
Particulars	30-Sep-21	30-Sep-20
		(Unaudited) Refer
	(Unaudited)	Note 2
I. Cash flows from operating activities:		
Profit before tax for the period/year	2,376.89	1,335.01
Adjustments for operating activities:		-
Depreciation and amortisation expenses	352.28	333.52
(Profit)/Loss on sale of property, plant and equipment	26.43	(0.79
Expected credit loss for trade receivables	79.73	2.27
Trade receivables written off	9.94	0.75
Rental income	(5.70)	(3.37
Profit on termination of lease	(2.57)	
Interest income on fixed deposits and security deposit	(72.94)	(20.11
Liabilities no longer required written back	(5.82)	(5.00
Finance cost	92.09	160.37
Operating cash flows before working capital changes	2,850.33	1,802.65
Adjustments for:		
Decrease /(increase)		
- in trade receivables	(196.82)	390.93
- in inventories	(88.39)	41.61
 in Other financials assets and other assets 	(651.63)	(221.90
Increase/(decrease) in trade payables, other financial liabilities, provisions and other liabilities	596.09	61.77
Cash generated from operations	2,509.58	2,075.06
Income taxes paid, net of refunds	(553.73)	(47.30
Net cash generated from operating activities (1)	1,955.85	2,027.77
II. Cash flows from investing activities		
Purchase of property, plant and equipment and intangible assets	(462.49)	(237.38
Proceeds from sale of property, plant and equipment	2.45	2.12
Investment in subsidiaries	(11.31)	(67.50
Redemption of bank deposits (having original maturity of more than three months)	3,620,10	23.37
Investment in bank deposits (having original maturity of more than three months)	(4,832.09)	(143.01
Lease income received	5.70	3.37
Interest received	54.49	19.93
Net cash used in investing activities (2)	(1,623.15)	(399.09
III. Cash flows from financing activities		2
Repayment of long-term borrowings	(1,712.86)	(850.10
Proceeds from long-term borrowings	-	-
Proceeds / (repayment) of short-term borrowings (net)	(496.73)	9.32
Payment of lease obligations	(30.19)	(17.93
Proceeds from issue of shares	1,916.60	
Interest paid	(76.74)	(134.84
Net cash flows generated from / (used in) financing activities (3)	(399.93)	(993.55
Net increase in cash and cash equivalents (1+2+3)	(67.23)	
Cash and cash equivalents at the beginning of the year	521.29	405.14
Cash and cash equivalents at the end of the period/year	454.06	1,040.26
Components of cash and cash equivalents		
Cash on hand	19.48	35.91
Balances with banks	12 1 2 2	100.10
- On current accounts	434.58	408.10
		596.25
 In deposit accounts (with original maturity of 3 months or less) Total 	454.06	1,040.26



