



06th February 2025

To
The Corporate Relations Department
BSE Limited
Phiroz Jeejeebhoy Towers, 25th Floor,
Dalal Street,
Mumbai- 400001
Scrip Code - 543308
ISIN: INE967H01025

To
The Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400 051
Symbol - KIMS
ISIN: INE967H01025

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the 3rd quarter and nine months ended December 31, 2024.

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 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the 3rd quarter and nine months ended December 31, 2024.

The above information is also available on the website of the Company at [https://www.kimshospitals.com/investors/Disclosures under Regulation 46 of SEBI \(LODR\) Regulations, 2015/ Financial Information/ Financial Result](https://www.kimshospitals.com/investors/Disclosures_under_Regulation_46_of_SEBI_(LODR)Regulations,2015/Financial_Information/Financial_Result) .

This is for your information and records.

Thanking you,
For Krishna Institute of Medical Sciences Limited

NAGAJAYANTHI
JUTTUR
RAGHAVENDRA DAS
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NAGAJAYANTHI JUTTUR
RAGHAVENDRA DAS
Date: 2025.02.06 17:10:23
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Nagajayanthi J.R
Company Secretary & Compliance Officer
Enclosed: As above

Krishna Institute of Medical Sciences Limited

D.No.: 1-8-31/1, Minister Road, Secunderabad - 500 003, Telangana, India
Phone: +91 40 4488 5000/4488 5184 | Fax: +91-40-27840980 | kimshospitals.com
CIN: L55101TG1973PLC040558

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 December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (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

Navneet Rai

per Navneet Rai Kabra

Partner

Membership No.: 102328

UDIN: 25102328BMOPXX1133

Place: Hyderabad

Date: February 06, 2025



Statement of Unaudited Standalone Financial Results for the quarter and nine months period ended 31 December 2024

		(Rupees in millions)					
		Quarter ended			Nine months period ended		Year ended
		31-Dec-24 (Unaudited)	30-Sep-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Dec-24 (Unaudited)	31-Dec-23 (Unaudited)	31-Mar-24 (Audited)
1	Income						
	(a) Revenue from operations	3,475	3,633	3,021	10,382	9,172	12,221
	(b) Other income	206	66	42	325	116	155
	Total Income	3,681	3,699	3,063	10,707	9,288	12,376
2	Expenses						
	(a) Purchase of medical consumables, drugs and surgical instruments	752	691	613	2,088	1,941	2,536
	(b) (Increase)/decrease in inventories of medical consumables, drugs and surgical instruments	(57)	19	13	(48)	(42)	(29)
	(c) Employee benefits expense	571	596	541	1,782	1,635	2,196
	(d) Other expenses	1,180	1,216	979	3,482	2,857	3,874
	(e) Finance costs	67	46	12	151	13	36
	(f) Depreciation and amortisation expenses	149	140	128	426	377	581
	Total Expenses	2,662	2,708	2,286	7,881	6,781	9,194
3	Profit before tax (1-2)	1,019	991	777	2,826	2,507	3,182
4	Tax expense						
	(a) Current tax	236	293	192	747	637	817
	(b) Deferred tax charge/(credit)	18	(24)	1	(14)	(2)	11
	Total tax expenses	254	269	193	733	635	828
5	Profit for the period/year (3-4)	765	722	584	2,093	1,872	2,354
6	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	(9)	(20)	3	(28)	8	3
	- Income tax effect	2	5	(1)	7	(2)	(1)
	Other comprehensive (loss)/income, net of tax	(7)	(15)	2	(21)	6	2
7	Total comprehensive income (5+6)	758	707	586	2,072	1,878	2,356
8	Paid up equity share capital (face value of Rs.2 each)						800
9	Other Equity						17,864
10	Earnings per share (of Rs.2 each) : (not annualised for the quarter/period ended)						
	(a) Basic (Rs.)*	1.91	1.80	1.46	5.23	4.68	5.88
	(b) Diluted (Rs.)*	1.91	1.80	1.46	5.23	4.68	5.88

*The equity shares of the Company of Rs. 10/- each has been sub-divided into 5 equity shares of Rs. 2/- each w.e.f. September 13, 2024, accordingly EPS has been restated for all the periods.

Notes:

- 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 nine months period ended 31 December 2024 ("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 06 February 2025 and have been subject to limited review by the statutory auditors of the Company. An unqualified report was issued by them thereon.
- 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").
- The Board of Directors, at their meeting held on June 28, 2024, recommended for the sub-division of equity shares of the Company from existing face value of Rs. 10/- each to face value of Rs. 2/- each (i.e. split of 1 equity share of Rs. 10/- each into 5 equity shares of Rs. 2/- each), and the same has been approved by the shareholders in the Annual General Meeting of the Company held on August 29, 2024. The Company fixed the "record date" of September 13, 2024. Accordingly, equity shares of the Company of Rs. 10/- have been sub-divided into 5 equity shares of Rs. 2/- each w.e.f. September 13, 2024 and earnings per equity share has been restated for all the periods.
- During the previous quarter, the Company acquired 100% of the equity share capital of Chalasani Hospitals Private Limited (Queen's NRI Hospital) for a total cash consideration of Rs. 1,112 Mn, consisting of Rs. 277 Mn towards purchase of shares and Rs. 835 Mn towards purchase of hospital land and building. Consequently, Queen's NRI Hospital has become a wholly owned subsidiary.
- The Company operates in one single reportable business segment- "Medical and Healthcare services".
- The above Unaudited Standalone Financial Results of the Company are available on the Company's website www.kinshospitals.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



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 December 31, 2024 and year to date from April 01, 2024 to December 31, 2024 (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



S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

S.No.	Entity	Relationship
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	Meda Institute of Podiatry Private Limited *	Subsidiary
15	Chalasanani Hospitals Private Limited *	Subsidiary
16	Kondapur Healthcare Limited (Formerly known as RVM Healthcare Limited)	Associate

*Became a subsidiary 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:
- Four subsidiaries, whose unaudited interim financial results include total revenues of Rs. 422 million and Rs. 483 million, total net loss after tax of Rs. 52 million and Rs. 66 million, total comprehensive loss of Rs. 52 million and Rs. 66 million for the quarter ended December 31, 2024 and the period ended on that date respectively, 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 Rs. Nil and Group's share of total comprehensive loss of Rs. Nil and Rs. Nil for the quarter ended December 31, 2024 and for the period from April 01, 2024 to December 31, 2024 respectively, as considered in the Statement whose interim financial results and other financial information have been reviewed by their respective independent auditor.

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.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004



per Navneet Rai Kabra
Partner

Membership No.: 102328

UDIN: 251023288MOPXY953+

Place: Hyderabad

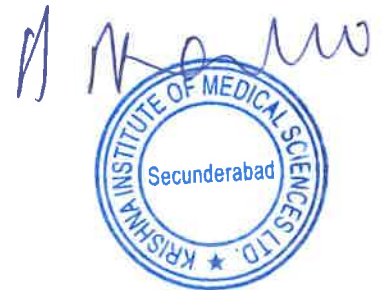
Date: February 06, 2025



Statement of Unaudited Consolidated Financial Results for the Quarter and nine months period ended 31 December 2024

		Quarter Ended			Nine months period ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(Rupees in millions)							
1	Income						
	(a) Revenue from operations	7,724	7,773	6,058	22,381	18,643	24,981
	(b) Other income	178	50	33	274	92	131
	Total Income	7,902	7,823	6,091	22,655	18,735	25,112
2	Expenses						
	(a) Purchase of medical consumables, drugs and surgical instruments	1,698	1,566	1,245	4,712	4,017	5,369
	(b) (Increase)/decrease in inventories of medical consumables, drugs and surgical instruments	(80)	(11)	11	(113)	(57)	(66)
	(c) Employee benefits expense	1,275	1,192	1,043	3,653	3,138	4,224
	(d) Other expenses	2,959	2,845	2,289	8,282	6,731	9,051
	(e) Finance costs	257	199	124	635	307	470
	(f) Depreciation and amortisation expenses	447	410	354	1,246	1,002	1,465
	Total Expenses	6,556	6,201	5,066	18,415	15,138	20,513
3	Profit before share of loss from associate (1-2)	1,346	1,622	1,025	4,240	3,597	4,599
4	Share of loss from associate, net of tax	-	-	(1)	-	(1)	(3)
5	Profit before tax (3+4)	1,346	1,622	1,024	4,240	3,596	4,596
6	Tax expense						
	(a) Current tax	353	448	219	1,138	900	1,162
	(b) Deferred tax charge/(credit)	68	(33)	40	15	51	74
	Total tax expenses (6)	421	415	259	1,153	951	1,236
7	Profit for the period/year (5-6)	925	1,207	765	3,087	2,645	3,360
	Attributable to:						
	Owners of the company	887	1,074	718	2,827	2,447	3,101
	Non controlling interests	38	133	47	260	198	259
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	(12)	(31)	3	(42)	8	4
	- Income tax effect	3	-	(1)	11	(2)	(1)
	Other comprehensive (loss)/ income, net of tax	(9)	(23)	2	(31)	6	3
	Attributable to:						
	Owners of the company	(7)	(20)	2	(26)	6	3
	Non controlling interests	(2)	(3)	-	(5)	-	-
9	Total comprehensive income (7+8)						
	Owners of the company	880	1,054	720	2,801	2,453	3,104
	Non controlling interests	36	130	47	255	198	259
	Total comprehensive income	916	1,184	767	3,056	2,651	3,363
10	Paid up equity share capital (face value of Rs.2 each)						800
11	Other Equity						17,483
12	Earnings per share (of Rs.2 each): (not annualised for the quarter and period ended)						
	(a) Basic (Rs.)*	2.22	2.68	1.80	7.07	6.11	7.75
	(b) Diluted (Rs.)*	2.22	2.68	1.80	7.07	6.11	7.75

*The equity shares of the Company of Rs. 10/ have been sub-divided into 5 equity shares of Rs.2/- each w.e.f. September 13, 2024, accordingly EPS has been restated for all the periods.



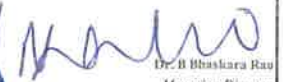
Notes:

- 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 nine months period ended 31 December 2024 ("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 06 February 2025 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 Board of Directors, at their meeting held on June 28, 2024, recommended for the sub-division of equity shares of the Company from existing face value of Rs. 10/- each to face value of Rs. 2/- each (i.e. split of 1 equity share of Rs. 10/- each into 5 equity shares of Rs. 2 - each), and the same has been approved by the shareholders in the Annual General Meeting of the Company held on August 29, 2024. The Company fixed the "record date" of September 13, 2024. Accordingly, equity shares of the Company of Rs. 10/- have been sub-divided into 5 equity shares of Rs. 2/- each w.e.f. September 13, 2024 and earnings per equity share has been restated for all the periods.
- 4 During the previous quarter, Group acquired 100% of the equity share capital of Chalasanu Hospitals Private Limited (Queen's NRI Hospital) for a total cash consideration of Rs. 1,112 Mn, consisting of Rs. 277 Mn towards purchase of shares and Rs. 835 Mn towards purchase of hospital land and building. Consequently, Queen's NRI Hospital has become a wholly owned subsidiary. The transaction was accounted in accordance with Ind AS-103-Business Combinations ("Ind AS 103") and the initial accounting was provisionally determined as at 31 December 2024.
- 5 The Group operates in one single reportable business segment- "Medical and Healthcare services".
- 6 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 ISE (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
06 February 2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

Thanking you,
For Krishna Institute of Medical Sciences Limited

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NAGAJAYANTHI JUTTUR
RAGHAVENDRA DAS
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Nagajayanthi J.R
Company Secretary & Compliance Officer