



Accredited by
Joint Commission International

Indraprastha Medical Corporation Limited

Regd. Office : Sarita Vihar, Delhi-Mathura Road, New Delhi - 110 076. (INDIA)

Corporate Identity Number : L24232DL 1988PLC030958

Phone : 26925801, 26925858 Fax: 91-11-26825601

E-mail : asinghal@apollohospitals.com Website : apollohospdelhi.com



A. K. SINGHAL

Vice President

Cum Company Secretary

Ref: IMCL/CS/BM/2017

26th May, 2017

The National Stock Exchange of India Ltd.

Exchange Plaza, 5th Floor,

Plot No.C/1, G Block,

Bandra-Kurla Complex,

Bandra (E),

Mumbai - 400 051.

Re: Audited Financial Results for the quarter & year ended 31st March, 2017

Stock Code INDRAMEDCO

Dear Sir,

The Board of Directors of the Company, at their meeting held on 26th May, 2017, have:-

- (i) approved the audited financial statements and recommended the payment of dividend @ 18% i.e. Rs. 1.80 per share for the financial year 2016-17;
- (ii) re-appointed Mr. Jaideep Gupta (DIN 02647974) as Managing Director for a period of 1 year; and
- (iii) appointed Mr. C. P. Tyagi (FCA - 091086) as Chief Financial Officer and Key Managerial Personnel in place of Mr. P. Shivakumar w.e.f. 1st June, 2017.

The Audited Financial Results for the quarter and year ended 31st March, 2017, along with a copy of the Report by Auditors in the prescribed format & Form-A, are enclosed.

The Board meeting ended at 7.25 p.m.

This is for your information and record.

Thanking You,

Sincerely Yours,


A.K.SINGHAL

Encl. As above

Statement of Audited Financial Results for the Quarter & Financial year ended 31st March, 2017

S. No.	Particulars	Quarter ended			Financial Year ended	
		31.03.2017 (Audited)	31.12.2016 (Unaudited)	31.03.2016 (Audited)	31.03.2017 (Audited)	31.03.2016 (Audited)
1	Income from operations					
	a) Net income from operations	17178.16	18390.41	17995.53	72909.08	73250.10
	b) Other operating income	1561.83	695.69	565.87	3662.54	2294.77
	Total income from operations (Net)	18739.99	19086.10	18561.40	76571.62	75544.87
2	Expenses					
	a) Cost of material consumed	3665.25	3780.40	3570.48	15021.28	14955.68
	b) Purchase of stock in trade	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	d) Employee benefits expense	4866.36	4823.23	4835.32	19025.71	18155.78
	e) Consultation fee paid to Doctors	4612.32	4809.35	4815.76	19145.51	19269.31
	f) Depreciation and amortisation expense	826.21	753.61	971.22	3053.21	3532.51
	g) Other expenses	3926.70	3809.99	3713.35	15612.87	15226.27
	Total expenses	17896.84	17976.58	17906.13	71858.58	71139.55
3	Profit from operations before other income, finance cost & exceptional items	843.15	1109.52	655.27	4713.04	4405.32
4	Other Income	123.56	20.09	186.60	159.26	211.77
5	Profit from ordinary activities before finance costs and exceptional items	966.71	1129.61	841.87	4872.30	4617.09
6	Finance cost	221.75	209.02	192.37	790.54	742.49
7	Profit from ordinary activities after finance costs but before exceptional items	744.96	920.59	649.50	4081.76	3874.60
8	Exceptional items	-	-	-	-	-
9	Profit from ordinary activities before tax (PBT)	744.96	920.59	649.50	4081.76	3874.60
10	Tax expense	276.96	320.28	260.87	1457.23	1431.34
11	Net Profit from ordinary activities after tax (PAT)	468.00	600.31	388.63	2624.53	2443.26
12	Extraordinary items (Net of tax expense)	-	-	-	-	-
13	Net profit for the period	468.00	600.31	388.63	2624.53	2443.26
14	Total other comprehensive income, Net of tax expenses	42.87	76.40	(0.77)	69.41	(28.63)
15	Total comprehensive income for the period	510.87	676.71	387.86	2693.94	2414.63
16	Paid-up equity share capital (Face value Rs. 10/- each)	9167.30	9167.30	9167.30	9167.30	9167.30
17	Reserves excluding Revaluation Reserves as per balance sheet of previous accounting year				13915.47	13207.57
18	Earnings per share (before extraordinary items) - Basic and Diluted (Rs.)	0.51	0.65	0.42	2.86	2.67
19	Earnings per share (after extraordinary items) - Basic and Diluted (Rs.)	0.51	0.65	0.42	2.86	2.67



Notes:

1. Statement of Assets and Liabilities		As at 31st March 2017	As at 31st March 2016	As at 1st April 2015
Particulars				
ASSETS				
1 Non-current assets				
(a) Property, Plant and Equipment		29389.32	29917.15	30213.14
(b) Capital work-in-progress		-	259.93	254.11
(c) Intangible Assets		183.67	186.06	197.47
(d) Financial Assets		278.54	248.91	275.60
(e) Other non-current Assets		198.84	219.13	170.17
Total of Non-current assets		30050.37	30831.18	31110.49
2 Current assets				
(a) Inventories		994.87	955.32	906.48
(b) Financial Assets				
(i) Trade receivables		9831.12	8478.06	7046.91
(ii) Cash and cash equivalents		268.95	209.20	255.03
(iii) Bank Balances other than (ii) above		429.85	422.52	364.19
(iv) Loans		36.64	37.85	37.90
(v) Others		4403.90	2922.72	2721.13
(c) Current Tax Assets (Net)		886.36	973.71	329.55
(d) Other current assets		2259.14	1219.07	1199.18
Total of Current assets		19110.83	15218.45	12860.37
TOTAL OF ASSETS		49161.20	46049.63	43970.86
EQUITY AND LIABILITIES				
1 Equity				
(a) Equity Share capital		9167.30	9167.30	9167.30
(b) Other Equity		13915.47	13207.57	12772.98
Total of Equity		23082.77	22374.87	21940.28
Liabilities				
2 Non-current liabilities				
(a) Financial Liabilities				
(i) Borrowings		-	250.00	1072.10
(ii) Other Financial liabilities		251.39	250.60	204.70
(b) Provisions		870.16	696.64	691.00
(c) Deferred tax liabilities (Net)		3065.83	3425.98	3509.58
Total of Non-current liabilities		4187.38	4623.22	5477.38
3 Current liabilities				
(a) Financial Liabilities				
(i) Borrowings		6481.01	4466.58	2957.57
(ii) Trade payables		10015.78	8850.91	7455.73
(iii) Other financial liabilities		3248.00	3380.31	4084.59
(b) Other current liabilities		1783.66	2088.61	1796.17
(c) Provisions		362.60	265.13	259.14
Total of Current liabilities		21891.05	19051.54	16553.20
TOTAL OF EQUITY AND LIABILITIES		49161.20	46049.63	43970.86

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2. The Company adopted Indian Accounting Standards ("Ind AS") from April 1, 2016 and accordingly these financial results have been prepared in accordance with the recognition and measurement principles stated there in, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS.

3. Equity Reconciliation

Particulars	Amount (Rs. in Lacs)	
	As at 31 st March, 2016	As at 31 st March, 2015
Equity as reported under previous GAAP	20313.66	19476.25
Dividends (including dividend tax)	1986.03	1,980.04
Amortization of Processing Charges on Term Loan	-	11.23
Expected Credit Loss	(727.99)	(727.99)
Fair Valuation of Property, Plant & Equipment	1449.96	1,449.96
Additional Depreciation on Fair valued assets	(695.80)	-
Other Adjustments	88.80	-
Deferred Tax Adjustments	(39.79)	(249.21)
Equity under Ind AS	22374.87	21940.28

4. Reconciliation between financial results, as previously reported (referred to as 'previous GAAP') and Ind AS is as under:

Particulars	Amount (Rs. in Lacs)	
	Quarter ended 31 st March, 2016	Year ended 31 st March, 2016
Net Profit as per Previous GAAP	554.51	2823.44
1. Additional Depreciation on Fair Valuation	(253.87)	(695.80)
2. Employee Benefits	1.17	43.78
3. Others	24.07	77.57
4. Deferred tax impact	62.75	194.27
Net profit for the period under Ind AS	388.63	2443.26
Other comprehensive income (Net of tax effect)	(0.77)	(28.63)
Total Comprehensive income under Ind AS	387.86	2414.63

5. The above financial results were reviewed by the Audit Committee and have been approved by the Board of Directors at its meeting held on 26th May, 2017.
6. The Board of Directors have recommended a dividend @ 18% (Rs. 1.80/- per share) for the financial year 2016-17.
7. The Company operates in a single segment i.e. Healthcare and hence, does not have any additional disclosures to be made under Ind AS 108 on Operating Segments.
8. Previous year figures have been regrouped / rearranged wherever necessary. The figures of last quarter are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial years.

Place : New Delhi
Date : 26th May, 2017


Jaideep Gupta
Managing Director

INDEPENDENT AUDITOR'S REPORT

To the Members of
Indraprastha Medical Corporation Limited

Report on the Ind AS Financial Statements

We have audited the accompanying Ind AS financial statements of **Indraprastha Medical Corporation Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss (including other comprehensive income), the Statement of Cash Flows and the Statement of Changes in Equity for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, read with relevant rules issued thereunder.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made thereunder.

Other Offices

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We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the Ind AS financial statements that give a true and fair view, in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the Ind AS financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the financial position of the Company as at 31st March, 2017, its financial performance including other comprehensive income, its cash flows and the changes in equity for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the Annexure -A, which forms a part of this report, a statement on the matters specified in paragraph 3 and 4 of the Order, to the extent applicable.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - (b) in our opinion, proper books of account, as required by law have been kept by the Company so far, as appears from our examination of such books.



- (c) the Balance Sheet, Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Cash Flows and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account ;
 - (d) in our opinion, the aforesaid Ind AS financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with relevant rules issued thereunder.
 - (e) on the basis of written representations received from the Directors and taken on record by the Board of Directors, we report that none of the Directors is disqualified as on 31st March, 2017 from being appointed as a Director in terms of Section 164(2) of the Companies Act, 2013.
 - (f) with respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in "Annexure- B".
3. As required by Rule 11 of the Companies (Audit and Auditors) Rules, 2014 issued by the Central Government of India in terms of clause (j) of sub-section (3) of section 143 of the Act, in our opinion and to the best of our information and according to the explanation given to us:
- (a) the Company has disclosed the impact of pending litigations on its financial position in its Ind AS financial statements – Refer Note 31B to the Ind AS financial statement.
 - (b) the Company did not have any long term contracts including derivative contracts for which there were any material foreseeable losses.
 - (c) there has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - (d) The Company has provided requisite disclosures in the Ind AS financial statements as to holdings as well as dealings in Specified Bank Notes during the period from 8th November, 2016 to 30th December, 2016. However, as stated in Note 31F to the Ind AS financial statements amounts aggregating to Rs. 1,76,83,500 as represented to us by the Management have been received from transactions which are other than permitted. Such holdings and dealings are in accordance with the books of accounts maintained by the Company.

Place: New Delhi
Dated: 26th May, 2017



For S.C. Vasudeva & Co.
Chartered Accountants
Firm Reg. No: 000235N

Abhinav Khosla

Abhinav Khosla
Partner

Membership No.: 087010

ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in Independent Auditors' Report to the members of the Company on the Ind AS financial statements for the year ended 31st March 2017, we report that:

- i. (a) The Company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.
- (b) According to the information and explanations given to us, the fixed assets of the Company have been physically verified by the management at reasonable intervals. No material discrepancies were noticed on such verification as compared to the book records.
- (c) According to information and explanations given to us and on the basis of our examination of the records of the company, the title deeds of immovable properties are held in the name of the company.
- ii. Physical verification has been carried out by the Management in respect of inventory at reasonable intervals including as on March 31, 2017. In our opinion the frequency of verification is reasonable. According to the information and explanations given to us, discrepancies noticed on physical verification of inventory as compared to the book records were not material and have been dealt with in the books of account.
- iii. According to the information and explanations given to us and based on such tests which we considered necessary, we report that the company has not granted any loans, secured or unsecured to companies, firms, limited liability partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013. Therefore the provisions of paragraph (iii) (a), (b) and (c) of the above order are not applicable to the Company.
- iv. According to the information and explanations given to us, the Company has not made any loans, investments, or given any guarantees or provided any security pursuant to the provisions of section 185 and 186 of the Companies Act, 2013. Therefore the provisions of paragraph (iv) of the above order are not applicable to the Company.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public during the year under audit. Therefore, directives issued by Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act and the rules framed there under are not applicable to the company.
- vi. We have broadly reviewed the cost records maintained by the Company pursuant to the sub-section (1) of section 148 of the Companies Act, specified by the Central Government and are of the opinion that, prima facie, the prescribed cost records have been maintained. We have, however, not made a detailed examination of the cost records with a view to determine whether they are accurate or complete.



- vii. (a) According to the information and explanations given to us and records of the Company examined by us, in our opinion, the company is regular in depositing undisputed statutory dues including Provident Fund, Employees' State Insurance, Income-tax, Sales-tax, Service tax, Duty of Customs , Value Added Tax, cess and any other statutory dues with the appropriate authorities. We are informed that the provisions of Excise Duty are not applicable to the company. According to the information and explanation given to us, no undisputed amounts payable were outstanding as at March 31, 2017 for a period of more than six months from the date they became payable.
- (b) According to the information and explanations given to us, there are no dues of income tax, sales tax, service tax, duty of customs or value added tax which have not been deposited on account of any dispute except as given under:

Name of the Statute	Nature of Dues	Disputed Amount (Rs. in lacs)	Period to which it relates	Forum where Dispute is pending
Service Tax under Finance Act, 1994	Service Tax	276.14	Financial years 2006-07 to 2010-11	Customs, Excise & Service Tax Appellate Tribunal, New Delhi

- viii. In our opinion and according to the information and explanations given to us, the Company has not defaulted in repayment of loans or borrowing to any financial institution , bank or Government . The Company does not have any debenture holders.
- ix. In our opinion and according to the information and explanations given to us, the company has not raised moneys by way of initial public offer or further public offer (including debt instruments) and term loans during the year .
- x. According to the information and explanations given to us, no fraud by the company or any fraud on the company by its officers or employees has been noticed or reported during the year under review.
- xi. According to the information and explanations given to us and based on our examination of records of company, the company has paid / provided for the managerial remuneration in accordance with the requisite approvals mandated by the provisions of section 197 read with Schedule V to the Companies Act , 2013.
- xii. According to the information and explanation given to us, the company is not a Nidhi Company. Therefore the provisions of paragraph 3(xii) of the Order are not applicable.



- xiii. According to the information and explanations given to us, and based on our examination of the records of the company, transactions with the related parties are in compliance with section 177 and 188 of the Companies Act, 2013. Further the details of the transactions have been disclosed in the Ind AS financial statements as required by the applicable accounting standards.
- xiv. According to the information and explanations given to us, the company has not made preferential allotment or private placement of shares or fully or partly convertible debentures during the year under review . Therefore the provisions of paragraph 3(xiv) of the Order are not applicable.
- xv. According to information and explanations given to us, and based on our examination of the records of the company, the company has not entered into any non-cash transactions with directors or persons connected with him. Accordingly, provisions of paragraph 3 (xv) of the Order are not applicable.
- xvi. According to the information and explanations given to us, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

Place: New Delhi
Dated: 26th May, 2017



For S.C. Vasudeva & Co.
Chartered Accountants
Firm Reg. No: 000235N

Abhinav Khosla

Abhinav Khosla
Partner
Membership No.: 087010

ANNEXURE - B TO THE INDEPENDENT AUDITOR'S REPORT

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **Indraprastha Medical Corporation Limited** ("the Company") as of 31st March, 2017 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.



Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Ind AS financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that;

- a. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- b. provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- c. provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: New Delhi
Dated: 26th May, 2017



For S.C. Vasudeva & Co.
Chartered Accountants
Firm Reg. No: 000235N

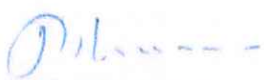
Abhinav Khosla
Partner
Membership No.: 087010

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Regulation 33

FORM A

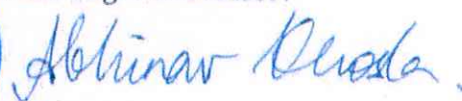
1.	Name of the Company	Indraprastha Medical Corporation Lt
2.	Annual Financial Statements for the year ended	31 st March, 2017
3.	Type of Audit observation	Un-modified
4.	Frequency of observation	N.A.

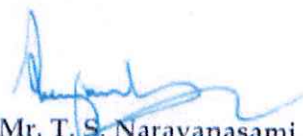

Jaideep Gupta
(DIN-02647974)
Managing Director


P. Shivakumar
(ACA-201580)
Chief Financial and Operating Officer

For M/s S. C. Vasudeva & Co.
Chartered Accountants
Firm Reg. No. 000235N




Abhinav Khosla
Partner
M. N. 87010


Mr. T. S. Narayanasami
(DIN-01786981)
Chairman - Audit Committee Meeting