



KOVAI MEDICAL CENTER AND HOSPITAL LIMITED
 Corporate Identification Number (CIN) : L85110TZ1985PLC001659
 Registered Office : 99, Avanashi Road, Coimbatore - 641 014
 Phone: (0422) 4323800,3083800, Fax : (0422) - 2627782
 E-mail: secretarialdept@kmchhospitals.com, Website : www.kmchhospitals.com

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2026

(₹ in Lakhs)

S.No	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Unaudited)			(Audited)	
1	INCOME					
	a)Revenue From Operations	41,319.94	40,661.98	35,663.62	158,415.16	136,973.73
	b)Other Operating Income	41.91	37.63	33.91	148.52	137.57
	c)Other Income	805.17	721.14	642.59	2,824.73	2,210.42
	Total Revenue	42,167.02	41,420.75	36,340.12	161,388.41	139,321.72
2	EXPENSES					
	a)Cost of Medicines, Hospital Consumables, Dietary Consumed	11,639.27	11,269.89	10,155.19	44,807.90	39,601.11
	b)Employee Benefits Expense	8,050.41	7,891.12	6,571.56	30,648.45	25,118.15
	c)Finance Costs	568.44	842.11	864.65	3,201.69	3,267.67
	d)Consulting Charges to Doctors	5,736.82	5,460.88	4,927.67	22,111.11	19,136.55
	e)Depreciation and Amortization Expenses	2,908.35	2,759.82	2,451.76	10,939.40	9,758.66
	f)Other Expenses	4,835.93	4,483.01	3,937.77	17,110.72	14,684.22
	Total Expenses	33,739.22	32,706.83	28,908.60	128,819.27	111,566.36
3	Profit Before Tax (1-2)	8,427.80	8,713.92	7,431.52	32,569.14	27,755.36
4	TAX EXPENSE /(BENEFIT)					
	a)Current Tax (Net)	1,888.90	2,161.24	1,864.35	7,962.54	6,729.90
	b)Prior Year Tax	-	-	17.41	(44.76)	27.80
	c)Deferred Tax	203.58	50.69	79.78	205.36	103.04
	Total Tax Expenses	2,092.48	2,211.93	1,961.54	8,123.14	6,860.74
5	Profit for the period from continuing operations (3-4)	6,335.32	6,501.99	5,469.98	24,446.00	20,894.62
6	OTHER COMPREHENSIVE INCOME					
	A)Items that will not be reclassified to profit or loss					
	Remeasurement of post employment benefit obligations	121.04	(30.25)	17.69	(66.94)	(47.50)
	Change in equity instruments measured at FVOCI	(9.43)	9.17	(3.42)	10.07	(8.52)
	Income tax relating to items that will not be reclassified to profit or loss	(29.13)	6.30	(3.50)	15.39	18.01
	Total Other Comprehensive Income	82.48	(14.78)	10.77	(41.48)	(38.01)
7	TOTAL COMPREHENSIVE INCOME FOR THE YEAR (5+6)	6,417.80	6,487.21	5,480.75	24,404.52	20,856.61
8	Basic and Diluted Earnings Per Share	57.90	59.42	49.99	223.41	190.95



Statement of Assets and Liabilities

(₹ in Lakhs)

Particulars	Current Year Ended 31.03.2026	Previous Year Ended 31.03.2025
ASSETS		
1. Non Current Assets		
(a) Property, Plant and Equipments	1,44,110.75	1,25,485.41
(b) Right Of Use Assets	2,413.36	2,463.66
(c) Capital Work-In Progress	13,496.02	14,957.20
(d) Intangible Assets	828.24	320.54
(e) Intangible Assets Under Development	17.46	442.88
(f) Financial Assets		
i) Investments	51.87	34.30
ii) Other Financial Assets	1,856.26	1,769.31
(g) Other Non-Current Assets	1,740.36	1,474.07
Total Non Current Assets	1,64,514.32	1,46,947.37
2. Current Assets		
(a) Inventories	2,025.09	1,561.58
(b) Financial Assets		
i) Trade Receivables	3,808.02	3,083.62
ii) Cash and Cash Equivalents	6,372.38	1,429.90
(iii) Bank balances other than cash and cash equivalents	28,348.42	25,962.92
iv) Other Financial Assets	562.52	393.64
(c) Other Current Assets	977.36	612.41
Total Current Assets	42,093.79	33,044.07
TOTAL - ASSETS	2,06,608.11	1,79,991.44
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	1,094.23	1,094.23
(b) Other Equity	1,30,832.29	1,07,522.00
Total Equity	1,31,926.52	1,08,616.23
2. Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	31,735.41	34,832.90
(ii) Lease liabilities	2,986.82	3,054.14
(iii) Other financial liabilities	112.51	255.68
(b) Provisions	3,101.45	2,363.50
(c) Deferred tax liabilities (net)	4,064.41	3,874.44
(d) Other non-current liabilities	6.91	8.86
Total Non Current Liabilities	42,007.51	44,389.52
3. Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	5,192.73	3,356.98
(ii) Lease liabilities	359.76	289.74
(iii) Trade payables		
a) Dues to Micro and Small Enterprises	373.92	414.64
b) Dues to Others	2,072.04	2,534.18
(iv) Other financial liabilities	17,726.54	12,550.88
(b) Other current liabilities	6,224.14	6,717.49
(c) Provisions	724.95	740.75
(d) Current tax liabilities	-	381.03
Total Current Liabilities	32,674.08	26,985.69
TOTAL - EQUITY AND LIABILITIES	2,06,608.11	1,79,991.44



Segment wise Revenue, Results and Capital Employed

(₹ in Lakhs)

Particulars	(Unaudited)			(Audited)	
	Quarter Ended 31.03.2026	Quarter Ended 31.12.2025	Quarter Ended 31.03.2025	Year Ended 31.03.2026	Year Ended 31.03.2025
SEGMENT REVENUE					
Healthcare	38,112.32	37,589.22	32,964.79	1,47,024.61	1,27,856.35
Education	3,249.53	3,110.39	2,732.74	11,539.07	9,254.95
Sub-total	41,361.85	40,699.61	35,697.53	1,58,563.68	1,37,111.30
Less : Inter-Segment Revenue	-	-	-	-	-
Revenue from Operations	41,361.85	40,699.61	35,697.53	1,58,563.68	1,37,111.30
SEGMENT RESULTS					
Profit/(loss) before interest and tax					
Healthcare	8,493.11	8,861.17	8,028.71	33,761.06	30,512.78
Education	1,638.76	1,408.65	1,219.48	5,165.98	3,240.93
Sub-total	10,131.87	10,269.82	9,248.19	38,927.04	33,753.71
Add: Unallocated Income	-	-	-	-	-
Less : Finance Cost	568.44	842.09	864.65	3,201.69	3,267.67
Unallocated Expenses	1,135.63	713.81	952.02	3,156.21	2,730.68
Profit before tax (PBT)	8,427.80	8,713.92	7,431.52	32,569.14	27,755.36
CAPITAL EMPLOYED					
(Segment Assets - Segment Liabilities)					
(a) Healthcare					
Segment Assets	1,75,157.62	1,69,537.17	1,43,336.99	1,75,157.62	1,43,336.99
Segment Liabilities	(62,080.49)	(56,322.75)	(51,891.14)	(62,080.49)	(51,891.14)
(b) Education					
Segment Assets	25,494.18	25,679.19	30,536.77	25,494.18	30,536.77
Segment Liabilities	(6,329.79)	(14,110.46)	(13,402.72)	(6,329.79)	(13,402.72)
(c) Unallocated					
Assets	5,956.32	6,097.52	6,117.68	5,956.32	6,117.68
Liabilities	(6,271.32)	(5,371.96)	(6,081.35)	(6,271.32)	(6,081.35)
Total	1,31,926.52	1,25,508.71	1,08,616.23	1,31,926.52	1,08,616.23

Coimbatore
22-05-2026

For and on behalf of Board of Directors



[Signature]
DR. NALLA G PALANISWAMI
MANAGING DIRECTOR
DIN : 00013536

Notes :

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board at its meeting held on 22nd of May 2026.
- 2 The Company does not have any Subsidiary/ Associate/ Joint Venture and hence preparation of Consolidated Financial Results for the quarter and year ended 31st March 2026 are not applicable.
- 3 On November 21, 2025, the Government of India notified the four Labour Codes consolidating existing labour laws. The Company has assessed the impact of these Codes on its employees and concluded that there is no material incremental liability. The Company continues to monitor developments relating to the finalisation of Central and State Rules and will recognise the accounting impact, if any, as required, as and when the rules are notified.
- 4 The Board of Directors recommended a final dividend of Rs. 15 per Equity share (face value of Rs.10/- each) for the year 2025-26, subject to the approval of the shareholders in Annual General Meeting.
- 5 The Company has reported segment information as per Indian Accounting Standards 108 - "Operating Segments" (Ind AS 108).
- 6 The figures for the quarter ended 31st March 2026 and 31st March 2025 are the balancing figures between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the respective financial years, which were subject to limited review by the Statutory Auditors.
- 7 Figures have been regrouped, wherever necessary to conform to current period presentation.

Coimbatore
22-05-2026

For and on behalf of Board of Directors




DR. NALLA G PALANISWAMI
MANAGING DIRECTOR
DIN : 00013536



KOVAL MEDICAL CENTER AND HOSPITAL LIMITED

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH 2026

(₹ in Lakhs)

Particulars	31st March 2026		31st March 2025	
A. CASH FLOW FROM OPERATING ACTIVITIES:				
Profit before taxation and exceptional items		32,569.14		27,755.36
Adjustment for:				
Depreciation and amortisation expenses	10,939.40		9,758.66	
Exchange fluctuation loss/(gain) -(net)	(8.80)		2.70	
Finance cost	3,193.28		3,263.91	
Dividend Income	(1.22)		(0.98)	
Interest Income	(2,097.55)		(1,830.68)	
Non Cash transactions	(80.69)		(46.13)	
Loss/(profit) on Sale of Property,Plant and Equipments (net)	148.79		18.60	
		12,093.21		11,166.08
Operating profit before working capital changes		44,662.35		38,921.44
(Increase) / Decrease in non current & current financial assets	(1,470.35)		(1,857.89)	
(Increase) / Decrease in other non current & current assets	(364.95)		(188.34)	
Increase / (Decrease) in non current & current financial liabilities	1,578.72		1,520.22	
Increase / (Decrease) in other non current & current liabilities	173.63		1,162.28	
		(82.95)		636.27
Cash generated from operations		44,579.40		39,557.71
Income Tax Paid		(8,395.97)		(6,096.92)
Net cash generated from operating activities (A)		36,183.43		33,460.79
B. CASH FLOWS FROM / (USED IN) INVESTING ACTIVITIES:				
Purchase of Property, Plant and Equipments, Capital work in progress and Intangible assets	(25,195.45)		(35,309.94)	
Proceeds from Sale of Property, Plant and Equipments	85.70		92.54	
(Investment) in / Sale of Equity Instruments	(7.50)		2.53	
Interest Income	2,097.55		1,830.68	
Dividend Income	1.22		0.98	
Net cash from /(used in) investing activities (B)		(23,018.48)		(33,383.21)
C. CASH FLOWS FROM / (USED IN) FINANCING ACTIVITIES:				
Long term Borrowings (Net of Repayment)	(1,261.73)		10,749.79	
Short term Borrowings (Net)	-		-	
Repayment of lease liabilities	(605.99)		(538.78)	
Finance Cost paid	(2,877.89)		(2,927.36)	
Dividend Paid	(1,091.36)		(1,074.28)	
Net cash from/(used in) financing activities (C)		(5,836.97)		6,209.37
Net increase /(decrease) in cash and cash equivalents (A+B+C)		7,327.98		6,286.95
Cash and cash equivalents at the beginning of the year		27,392.82		21,105.87
Less: Bank Balances not considered as Cash and Cash equivalents as per Ind AS 7		28,348.42		25,962.92
Cash and Cash equivalents at the end of the year		6,372.38		1,429.90



Independent Auditor's Report on Annual Financial Results

To the Board of Directors

Kovai Medical Center and Hospital Limited

Opinion

1. We have audited the accompanying Annual Financial Results ("the Statement") of Kovai Medical Center and Hospital Limited ("the company") for the year ended 31st March, 2026, 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 ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with Companies (Indian Accounting Standards), Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit (after tax), other comprehensive income and other financial information of the company for the year ended 31st March, 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's and Board of Directors' Responsibilities for the Annual Financial Results

4. This Statement has been prepared on the basis of the Annual Financial Statements and has been approved by the Company's Board of Directors. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit, other comprehensive income and other financial information of the Company in accordance with the accounting principles



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generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of Annual Financial Results

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.
8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls;



Coimbatore - 641 011

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors;
 - Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and
 - Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.


Other Matter

11. This Statement includes the Financial Results for the quarter ended 31st March 2026 and quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of those financial years, which were subjected to limited review by us. Our opinion is not modified in respect of this matter.



Place: Coimbatore
Date : 22-05-2026

For VKS Aiyer & Co
Chartered Accountants
ICAI Firm Registration No.0000665


C S Sathyanarayanan
Partner
Membership No. 028328
UDIN: 26028328JBQDMQ2333



KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

NABH Accredited Hospital

Excellence in Healthcare

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Email : kmch@kmchhospitals.com | Web : www.kmchhospitals.com | CIN No : L85110TZ1985PLC001659



Ref: KMCH/SEC/SE/2026-27/2678

22.05.2026

To

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

Dear Sirs,

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulations).

In terms of the provisions of Regulation 33(3)(d) of Listing Regulations, as amended and Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we confirm that the Statutory Auditors of the Company, M/s VKS Aiyer & Co., Chartered Accountants (FRN: 000066S) have issued an Audit Report with unmodified opinion on the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2026.

This is for your information and records.

Thanking you

Yours truly

For Kovai Medical Center and Hospital Limited


R.Ponmanikandan
Company Secretary





KOVAI MEDICAL CENTER AND HOSPITAL LIMITED

NABH Accredited Hospital

Excellence in Healthcare

99, Avanashi Road, Coimbatore - 641 014, INDIA | Phone : (0422) 4323800, 4324000, 6803000
Email : kmch@kmchhospitals.com | Web : www.kmchhospitals.com | CIN No : L85110TZ1985PLC001659



Ref: KMCH/SEC/SE/2026-27/2679

22.05.2026

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

Sub: Submission of details with regards to Large Corporate for the Financial Year ended March 31, 2026.

Pursuant to SEBI Circular No. SEBI/HO/DDHS/DDHSRACPODI/P/CIR/2023/172 dated October 19, 2023, we hereby confirm that the Company does not fall under the criteria as specified at para 2.2 of the aforesaid SEBI Circular for the Financial Year ended 31st March 2026.

S.NO	Particulars	Details
1	Outstanding Qualified Borrowings at the start of the financial year (In Crores)	0.00
2	Outstanding Qualified Borrowings at the end of the financial year (In Crores)	0.00
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support Built in.	AA-*
4	Incremental borrowing done during the year (qualified borrowing) (In Crores)	0.00
5	Borrowings by way of issuance of debt securities during the year (In Crores)	0.00


*-Long term Bank Facilities

This is for your information and records.

Thanking you

Yours truly

For Kovai Medical Center and Hospital Limited


P.K. Gopikrishnan
Chief Financial Officer

