

Ref: MHL/Sec&Legal/2019/29

Date: August 6, 2019

To,

Head, Listing Compliance Department
BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Head, Listing Compliance Department
National Stock Exchange of India Limited

Exchange Plaza,
Plot No. C/1. G Block,
Bandra -Kurla Complex,
Bandra (East),
Mumbai - 400051

Scrip Code: 542650

Script Symbol: METROPOLIS

Dear Sir/Madam,

Sub: Outcome of the Board Meeting pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ('SEBI Listing Regulations').

We wish to inform you that pursuant to the applicable provisions of SEBI Listing Regulations, the Board of Directors (the "Board") at its meeting held today i.e. August 06, 2019, *inter-alia* considered and approved the Unaudited (Standalone & Consolidated) financial results of the Company for the quarter ended June 30, 2019 and Limited Review Report issued by BSR & Co. LLP.

We enclose herewith the following:

1. The Standalone financial results along with the Limited Review Report.
2. The Consolidated financial results along with the Limited Review report.

The above information is also being made available on the website of the Company.

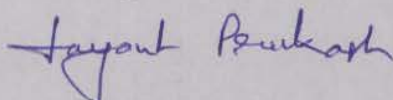
The aforesaid Board Meeting commenced at 2.00 pm and concluded at 6.00 pm.

We request you to kindly take the same on record and acknowledge the receipt of the same.

Thanking you.

Yours Faithfully,

For Metropolis Healthcare Limited



Jayant Prakash

Head Legal, Company Secretary & Compliance Officer

Membership No.: F6742

Address: Metropolis Healthcare Limited,
250 D, Udyog Bhavan, Hind Cycle Lane,
Worli, Mumbai - 400 030

Encl: aa



B S R & Co. LLP

Chartered Accountants

5th Floor, Lodha Excelus,
Apollo Mills Compound
N. M. Joshi Marg, Mahalaxmi
Mumbai - 400 011
India

Telephone +91 (22) 4345 5300
Fax +91 (22) 4345 5399

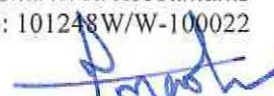
Limited review report on Unaudited Quarterly Standalone Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Metropolis Healthcare Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Metropolis Healthcare Limited ('the Company') for the quarter ended 30 June 2019 ('the Statement'). Attention is drawn to the fact that the standalone figures for the corresponding quarter ended 31 March 2019 and corresponding period from 1 April 2018 to 30 June 2018, as reported in these financial results have been approved by the Board of Directors, but have not been subjected to review, since the equity shares of the Company were listed on the stock exchanges during the quarter ended 30 June 2019.
2. This Statement, which is the responsibility of the Company's management and approved by Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP
Chartered Accountants

Firm Registration No: 101248W/W-100022



Akeel Master
Partner

Membership No: 046768

UDIN: 19046768AAABEK1351

Mumbai
6 August 2019

BSR & Co. LLP

Chartered Accountants

5th Floor, Lodha Excelus,
Apollo Mills Compound
N. M. Joshi Marg, Mahalaxmi
Mumbai - 400 011
India

Telephone +91 (22) 4345 5300
Fax +91 (22) 4345 5399

Limited review report on Unaudited Quarterly Consolidated Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To Board of Directors of Metropolis Healthcare Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Metropolis Healthcare Limited ("the Parent") and its subsidiaries (the Parent Company and its subsidiaries together referred to as "the Group"), and its share of net (loss) after tax and total comprehensive loss of its joint venture for the quarter ended 30 June 2019 ('the Statement'), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations'). Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 31 March 2019 and corresponding period from 1 April 2018 to 30 June 2018, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review since the equity shares of the Parent were listed on the stock exchanges during the quarter ended 30 June 2019.
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. 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. 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 issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.
4. The Statement includes result of the entities as stated in Annexure I.



Limited review report on Unaudited Quarterly Consolidated Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Continued)

Metropolis Healthcare Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the financial results of 5 (five) subsidiary companies, which have not been reviewed, whose financial results reflects total revenue of Rs. 1,060.62 Lakhs, total net profit after tax of Rs. 93.28 Lakhs and total comprehensive income of Rs. 103.70 Lakhs for the quarter ended 30 June 2019, as considered in the Statement. According to the information and explanations given to us by the management, these financial results are not material to the Group.

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

For B S R & Co. LLP

Chartered Accountants

Firm Registration No: 101248W/W-100022



Akeel Master

Partner

Membership No: 046768

UDIN: 19046768AAABEL7812

Mumbai
6 August 2019

Annexure I

List of entities included in the consolidated financial results:

| Sr No | Name of Entity | Relationship |
|-------|---|---------------|
| 1 | Sudharma Metropolis Health Services Private Limited | Subsidiary |
| 2 | Bokil Golwilkar Metropolis Healthcare Private Limited | Subsidiary |
| 3 | Raj Metropolis Healthcare Private Limited | Subsidiary |
| 4 | Desai Metropolis Health Services Private Limited | Subsidiary |
| 5 | R.V. Metropolis Diagnostics & Healthcare Centre Private Limited | Subsidiary |
| 6 | Micron Metropolis Healthcare Private Limited | Subsidiary |
| 7 | Dr. Patel Metropolis Healthcare Private Limited | Subsidiary |
| 8 | Lab One Metropolis Healthcare Services Private Limited | Subsidiary |
| 9 | Amins Pathology Laboratory Private Limited | Subsidiary |
| 10 | Ekopath Metropolis Lab Services Private Limited | Subsidiary |
| 11 | Metropolis Healthcare Lanka Private Limited | Subsidiary |
| 12 | Metropolis Healthcare (Mauritius) Limited | Subsidiary |
| 13 | Metropolis Star Lab Kenya Limited | Subsidiary |
| 14 | Metropolis Healthcare Ghana Limited | Subsidiary |
| 15 | Metropolis Bramser Lab Services (Mtius) Limited | Subsidiary |
| 16 | Metropolis Histoxpert Digital Services Private Limited | Joint Venture |



Metropolis Healthcare Limited
Statement of Consolidated Financial Results for the Quarter ended 30 June 2019
(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter ended | | | Year ended |
|---------|--|-----------------------------|--|---|----------------------------|
| | | 30 June 2019 (Unaudited) | 31 March 2019 (Unaudited) (Refer Note 8) | 30 June 2018 (Unaudited) (Refer Note 8) | 31 March 2019 (Audited) |
| 1 | Income | | | | |
| | a) Revenue from operations | 20,329.63 | 20,187.54 | 17,576.57 | 76,118.18 |
| | b) Other income | 154.67 | 69.94 | 205.36 | 821.32 |
| | Total Income | 20,484.30 | 20,257.48 | 17,781.93 | 76,939.50 |
| 2 | Expenses | | | | |
| | a) Cost of material consumed | 4,818.54 | 4,384.12 | 4,124.31 | 17,351.02 |
| | b) Laboratory testing charges | 154.09 | 172.57 | 138.00 | 557.17 |
| | c) Employee benefits expense | 4,724.26 | 4,248.53 | 4,145.27 | 17,620.71 |
| | d) Finance costs | 176.18 | 7.26 | 17.20 | 53.11 |
| | e) Depreciation and amortisation expense | 827.47 | 545.19 | 449.77 | 2,006.61 |
| | f) Other expenses | 5,130.36 | 5,668.05 | 4,737.75 | 20,552.68 |
| | Total Expenses | 15,830.90 | 15,025.72 | 13,612.30 | 58,141.30 |
| 3 | Profit before exceptional items, share of profit for equity accounted investees and tax (1) - (2) | 4,653.40 | 5,231.76 | 4,169.63 | 18,798.20 |
| 4 | Exceptional Items (Refer note 5) | 686.48 | - | - | - |
| 5 | Profit before share of profit for equity accounted investees and tax (3) - (4) | 3,966.92 | 5,231.76 | 4,169.63 | 18,798.20 |
| 6 | Share of (loss) for equity accounted investees (net of tax) | (32.92) | (39.01) | (20.64) | (143.02) |
| 7 | Profit before tax (5) + (6) | 3,934.00 | 5,192.75 | 4,148.99 | 18,655.18 |
| 8 | Tax expenses | | | | |
| | Current tax | 1,222.06 | 1,724.45 | 1,427.82 | 6,309.03 |
| | Deferred tax expense / (income) | 20.48 | (15.92) | (22.78) | (15.13) |
| | Total tax expenses | 1,242.54 | 1,708.53 | 1,405.04 | 6,293.90 |
| 9 | Profit for the quarter/year (7) - (8) | 2,691.46 | 3,484.22 | 2,743.95 | 12,361.28 |
| 10 | Other comprehensive income | | | | |
| | Items that will not be reclassified subsequently to profit and loss (net of tax) | 11.59 | 6.24 | 4.47 | 49.96 |
| | Items that will be subsequently reclassified to profit and loss (net of tax) | 10.42 | (50.79) | 27.69 | 89.32 |
| | Other comprehensive income/(loss) for the quarter/year (net of tax) | 22.01 | (44.55) | 32.16 | 139.28 |
| 11 | Total comprehensive income (9) + (10) | 2,713.47 | 3,439.67 | 2,776.11 | 12,500.56 |



METROPOLIS
The Pathology Specialist

INNER HEALTH REVEALED

Metropolis Healthcare Limited

Registered Office: 250 D, Udyog Bhavan, Hind Cycle Marg, Worli, Mumbai - 400 030.

CIN: U73100MH2000PLC192798. Tel: +91-22-3399 3939 / 6650 5555.

Email: support@metropolisindia.com | Website: www.metropolisindia.com

Central Laboratory: 4th Floor, Commercial Building-1A, Kohnor Mall, Vidyavihar (W), Mumbai - 400 070.

Metropolis Healthcare Limited
Statement of Consolidated Financial Results for the Quarter ended 30 June 2019 (Continued)

(Rs. in Lakhs)

| Sr. No. | Particulars | Quarter ended | | | Year ended |
|---------|--|-----------------------------|--|---|----------------------------|
| | | 30 June 2019 (Unaudited) | 31 March 2019 (Unaudited) (Refer Note 8) | 30 June 2018 (Unaudited) (Refer Note 8) | 31 March 2019 (Audited) |
| 12 | Profit attributable to: | | | | |
| | Owners of the Company | 2,678.00 | 3,448.94 | 2,397.46 | 12,014.79 |
| | Non-controlling interest | 13.46 | 35.28 | 346.49 | 346.49 |
| 13 | Other comprehensive income attributable to: | | | | |
| | Owners of the Company | 22.09 | (45.25) | 31.02 | 138.14 |
| | Non-controlling interest | (0.08) | 0.70 | 1.14 | 1.14 |
| 14 | Total comprehensive income attributable to: | | | | |
| | Owners of the Company | 2,700.09 | 3,403.69 | 2,428.47 | 12,152.93 |
| | Non-controlling interest | 13.38 | 35.98 | 347.64 | 347.63 |
| 15 | Paid-up equity share capital (face value - Rs. 2 per share) | 1,003.57 | 1,003.57 | 954.36 | 1,003.57 |
| 16 | Other equity (including Non-controlling interest) | | | | 41,996.91 |
| 17 | Earnings per share (Face value of Rs.2 each) basic- (Rs.) | 5.34* | 6.91* | 4.83* | 24.06 |
| | Earnings per share (Face value of Rs.2 each) diluted - (Rs.) | 5.33* | 6.89* | 4.80* | 24.02 |
| | (*not annualised) | | | | |

See accompanying notes to the consolidated financial results

NOTES:

- These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") 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.
- The above unaudited results were reviewed by the Audit Committee at their meeting held on 6 August 2019 and thereafter approved by the Board of Directors at their meeting held on 6 August 2019. The statutory auditors have expressed an unmodified review opinion.
- Metropolis Healthcare Limited (the 'Company' or the 'Parent'), and its subsidiaries (referred to collectively as the 'Group') and its joint venture are primarily involved in providing pathology and related healthcare services
- The Group has adopted Ind AS -116 'Leases', effective annual reporting period beginning from 1 April 2019 and applied the Standard to its leases, retrospectively, with the cumulative effect of initially applying the Standard, recognised on the date of initial application (1 April 2019). Accordingly, the Group has not restated comparative information, instead, the cumulative effect of initially applying this Standard has been recognised as an adjustment to the opening balance of retained earnings as on 1 April 2019. This has resulted in recognising a Right of Use assets (ROU) of Rs 4,673.69 lakhs and a corresponding lease liability of Rs 5,200.86 lakhs by adjusting retained earnings net of deferred taxes of Rs 353.70 lakhs. In the Statement of profit and loss for the current quarter, the nature of expenses in respect of operating leases has changed from lease rent in previous quarters/year to depreciation costs for the right of use assets and finance costs for interest accrued on lease liability.



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Metropolis Healthcare Limited

Statement of Consolidated Financial Results for the Quarter ended 30 June 2019 (Continued)

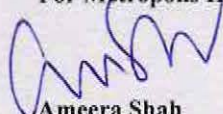
NOTES (Continued):

5. Exceptional items in the consolidated financial results for the quarter ended 30 June 2019 includes: -
 - a) provision for impairment of investment in securities of Infrastructure Leasing & Financial Services (IL&FS) aggregating to Rs.336.48 Lakhs and;
 - b) provision for Rs.350.00 Lakhs on account of certain old unreconciled balances.
6. Disclosure of segment -wise information is not applicable, as pathology services is the Group's only business segment.
7. The Company completed an Initial Public Offer through an offer for sale by the selling shareholders of 1,36,85,095 equity shares of Rs.2 each at price of Rs. 880. The equity shares of the Company got listed on the BSE Limited and National Stock Exchange of India Limited on 15 April 2019. Expenses related to the offer are being borne by selling shareholders.
8. The Consolidated financial results for the quarter ended 31 March 2019 and 30 June 2018 were not subjected to limited review by the Statutory auditors and are as prepared by the Parents' management.

The figures for the quarter ended 31 March 2019 as reported in this financials results are the balancing figures between the audited figures in respect of full financial year and the year-to-date figures upto third quarter ended 31 December 2018, as prepared by the management and have not been subject to audit or review.

9. The results of the Company are available for investors at www.metropolisindia.com, www.nseindia.com and www.bseindia.com.

For Metropolis Healthcare Limited


Ameera Shah
Managing Director

Place: Mumbai
Date: 6 August 2019



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Metropolis Healthcare Limited
Statement of Standalone Financial Results for the Quarter ended 30 June 2019

(Rs. In Lakhs)

| Sr. No. | Particulars | Quarter ended | | | Year ended |
|-----------|--|-----------------------------|--|---|----------------------------|
| | | 30 June 2019 (Unaudited) | 31 March 2019 (Unaudited) (Refer note 7) | 30 June 2018 (Unaudited) (Refer note 7) | 31 March 2019 (Audited) |
| 1 | Income | | | | |
| | a) Revenue from operations | 15,695.94 | 15,442.76 | 13,324.61 | 58,120.81 |
| | b) Other income | 82.71 | 1,425.60 | 153.38 | 2,052.32 |
| | Total Income | 15,778.65 | 16,868.36 | 13,477.99 | 60,173.13 |
| 2 | Expenses | | | | |
| | a) Cost of material consumed | 3,948.22 | 3,480.61 | 3,296.15 | 13,907.64 |
| | b) Laboratory testing charges | 135.91 | 161.32 | 119.75 | 469.16 |
| | c) Employee benefits expense | 3,650.06 | 3,296.93 | 3,183.61 | 13,694.67 |
| | d) Finance costs | 145.73 | 18.46 | 15.45 | 51.83 |
| | e) Depreciation and amortisation expense | 671.68 | 428.02 | 337.17 | 1,543.57 |
| | f) Other expenses | 3,843.68 | 4,239.11 | 3,541.36 | 15,587.33 |
| | Total Expenses | 12,395.28 | 11,624.45 | 10,493.49 | 45,254.20 |
| 3 | Profit before exceptional items and tax (1) - (2) | 3,383.37 | 5,243.91 | 2,984.50 | 14,918.93 |
| 4 | Exceptional items (Refer note 8) | 686.48 | - | - | - |
| 5 | Profit before tax (3) - (4) | 2,696.89 | 5,243.91 | 2,984.50 | 14,918.93 |
| 6 | Tax expenses | | | | |
| | Current tax | 825.65 | 1,297.00 | 1,054.97 | 4,717.00 |
| | Deferred tax expense / (income) | 39.27 | (2.74) | 18.21 | 56.23 |
| | Total tax expenses | 864.92 | 1,294.26 | 1,073.18 | 4,773.23 |
| 7 | Profit for the quarter/year (5) - (6) | 1,831.97 | 3,949.65 | 1,911.32 | 10,145.70 |
| 8 | Other comprehensive income | | | | |
| | Items that will not be reclassified subsequently to profit and loss (net of tax) | 7.46 | (0.88) | 8.36 | 33.43 |
| | Items that will be subsequently reclassified to profit and loss (net of tax) | - | - | 11.74 | - |
| | Other comprehensive income/(loss) for the quarter/year (net of tax) | 7.46 | (0.88) | 20.10 | 33.43 |
| 9 | Total comprehensive income (7) + (8) | 1,839.43 | 3,948.77 | 1,931.42 | 10,179.13 |
| 10 | Paid-up equity share capital (face value per equity share of Rs. 2 each) | 1,003.57 | 1,003.57 | 954.36 | 1,003.57 |
| 11 | Other equity | - | - | - | 40,536.83 |
| 12 | Earnings per share (Face value of Rs.2 each) basic- (Rs.) | 3.65* | 7.91* | 3.85* | 20.32 |
| | Earnings per share (Face value of Rs.2 each) diluted - (Rs.) | 3.64* | 7.89* | 3.83* | 20.28 |
| | (* not annualised) | | | | |

See accompanying notes to the standalone financial results



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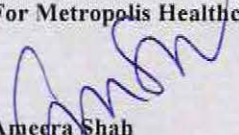
NOTES:

1. These financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards ("Ind AS") 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.
2. Metropolis Healthcare Limited (the 'Company') is engaged in the business of providing healthcare facilities. The principal activities of the Company consist of providing pathology and related healthcare services.
3. The above unaudited results were reviewed by the Audit Committee at their meeting held on 6 August 2019 and thereafter approved by the Board of Directors at their meeting held on 6 August 2019. The statutory auditors have expressed an unmodified review opinion.
4. The Company has adopted Ind AS -116 'Leases', effective annual reporting period beginning from 1 April 2019 and applied the Standard to its leases, retrospectively, with the cumulative effect of initially applying the Standard, recognised on the date of initial application (1 April 2019). Accordingly, the Company has not restated comparative information, instead, the cumulative effect of initially applying this Standard has been recognised as an adjustment to the opening balance of retained earnings as on 1 April 2019. This has resulted in recognising a Right of Use assets (ROU) of Rs 3,867.69 lakhs and a corresponding lease liability of Rs. 4,233.66 lakhs by adjusting retained earnings net of deferred taxes of Rs 238.09 lakhs. In the Statement of profit and loss for the current quarter, the nature of expenses in respect of operating leases has changed from lease rent in previous quarters/year to depreciation costs for the right of use assets and finance costs for interest accrued on lease liability.
5. Disclosure of segment –wise information is not applicable, as pathology services is the Company's only business segment.
6. The company completed an Initial Public Offer through an offer for sale by the selling shareholders of 1,36,85,095 equity shares of Rs.2 each at price of Rs. 880. The equity shares of the Company got listed on the BSE Limited and National Stock Exchange of India Limited on 15 April 2019. Expenses related to the offer are being borne by selling shareholders.
7. The financial results for the quarter ended 31 March 2019 and 30 June 2018 were not subjected to limited review by the Statutory auditors of the Company and are as prepared by the Company's management.

The figures for the quarter ended 31 March 2019 as reported in this financials results are the balancing figures between the audited figures in respect of full financial year and the year-to-date figures upto third quarter ended 31 December 2018, as prepared by the management and have not been subject to audit or review.

8. Exceptional items in the consolidated financial results for the quarter ended 30 June 2019 includes: -
 - a) provision for impairment of investment in securities of Infrastructure Leasing & Financial Services (IL&FS) aggregating to Rs.336.48 Lakhs and;
 - b) provision for Rs.350.00 Lakhs on account of certain old unreconciled balances
9. The results of the Company are available for investors at www.metropolisindia.com, www.nseindia.com and www.bseindia.com.

For Metropolis Healthcare Limited


Ameera Shah
Managing Director



Place: Mumbai
Date: 6 August 2019

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