May 9, 2026

Listing Department, **National Stock Exchange of India Limited** **Exchange Plaza, Bandra-Kurla Complex,** **Bandra (E),** **Mumbai – 400 051** **NSE Symbol: ARTEMISMED**	**Listing Department,** **BSE Limited** **Phiroze Jeejeebhoy Towers,** **Dalal Street,** **Mumbai – 400 001** **Scrip Code: 542919**

Sub: Intimation of newspaper publication of Audited Financial Results

Dear Sir/Ma'am,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the copy of audited financial results for the quarter and year ended March 31, 2026, published in the following newspapers on May 9, 2026:

- The Financial Express (English National Daily Newspaper- all editions);
- The Jansatta (Hindi National Daily Newspaper- Delhi edition).

The aforesaid results are also accessible on the Company's website at https://www.artemishospitals.com/investors.

This is for your information and records.

Thanking you,

Yours faithfully,
For Artemis Medicare Services Limited

POONAM MAKKAR
Digitally signed by POONAM MAKKAR
Date: 2026.05.09 11:27:34 +05'30'

Poonam Makkar
Company Secretary & Compliance Officer

Encl.: As above

AMENDMENTS TO SECTION 144 OF COMPANIES ACT

Audit cost of Indian firms may rise 30%

● Govt plans to restrict auditors from offering non-audit services

MANU KAUSHIK
New Delhi, May 8

AT A GLANCE

■ The amendments will prohibit auditors or audit firms from giving non-audit services to a firm or its subsidiary for a period of 3 years after their term as statutory auditor has completed

■ As per Section 139(2) of the Companies Act, a mandatory rotations of statutory auditors after every five years and audit firms after every 10 years

■ ASSOCHAM, FICCI voice concerns over the amendment to the Corporate Law

■ The proposed cool-off period could limit the choice for companies, especially those with operations in different countries, says an expert

A KEY AMENDMENT in the Corporate Laws (Amendment) Bill, 2026 restricting auditors and audit firms from providing non-audit services after their term completes, could potentially increase the compliance cost for domestic companies by 20-30%, top auditors working with Big Four firms told *FE*. These auditors, while opposing the rule, said that such restrictions don't exist anywhere else in the world, and would result in service quality deterioration as companies will have to rely on lower-tier firms to deliver crucial services like tax advisory, internal audits and consulting.

As per the Bill, which has been referred to the joint parliamentary committee (JPC) for detailed scrutiny, Section 144 of the Companies Act will be amended to include a new provision that prohibits auditors or audit firms from giving non-audit services to a company or its subsidiary for a period of three years after their term as statutory auditor has completed. In India, mandatory rotations of statutory auditors after every five years and audit firms after every 10 years are provided under Section 139(2) of the Companies Act.

"Firms will have to charge higher audit fees to compensate for the potential loss of earnings by not providing non-audit services. Large firms often rely on future advisory revenue from the same client," said a senior official at a Big Four firm, on condition of anonymity. A partner at another big audit firm said that the proposed cool-off period could limit the choice for companies, especially those with operations in different countries, to get their non-audit work done. "The decision will severely impact not just large audit firms, but also mid-sized and smaller firms that rely on statutory audit and ongoing advisory/non-audit work to maintain viability," he said.

In fact, industry body ASSOCHAM raised this issue and recently submitted its recommendations to the Sebi. ASSOCHAM's note said that if this proposal is accepted, it will reduce choice for companies, increase costs, and accelerate market concentration.

"When auditors are permitted to offer certain non-audit services, they develop a deeper understanding of their client's business, risks, and industry. This insight helps deliver higher-quality audits and supports stronger governance and compliance frameworks," the note stated.

Prior to this, industry body FICCI also voiced its concerns and asked the MCA to omit this requirement. "With top-tier firms excluded for long periods, businesses would be forced to rely on smaller firms, which can compromise service quality in complex areas requiring global reach and deep technical knowledge. Smaller firms may not always possess the capacity, reach or specialised skill sets necessary to service such organisations, especially in areas involving complex regulatory, cross-border or sector-specific requirements," the FICCI note said.

Section 144 of the Companies Act restricts statutory auditors from rendering non-audit services like internal audits, actuarial, investment banking/advisory, management, outsourced financial services, and bookkeeping services to their clients. However, there are many other services they can offer to their clients and their subsidiaries, including administrative, consultancy, forensics, fact-finding, diligence services.

Insurance & pensions for a resilient Viksit Bharat

■ M NAGARAJU

INDIA'S JOURNEY TOWARDS financial inclusion has been one of the most ambitious and significant public policy interventions of the 21st century. Along with opening of bank accounts, at the heart of this mission lies the democratisation of insurance and pension products. Through a suite of landmark schemes launched after 2014, millions of previously uninsured and pensionless citizens were brought into the fold of formal financial protection. The policy architecture was simple: Leverage the PM Jan Dhan accounts, use auto-debit for premium collection, set premiums at low levels and provide meaningful benefits.

For most of our post-independence history, the workforce in the unorganised sector were almost entirely outside the ambit of financial products especially insurance policies, and pension plans. They were vulnerable to income shocks, medical emergencies, accidental deaths and destitution in old age.

On May 9, 2015, the Prime Minister launched three transformative social security schemes, viz. the Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY), the Pradhan Mantri Suraksha Bima Yojana (PMSBY), and the Atal Pension Yojana (APY), collectively known as the 'Jan Suraksha' schemes. The guiding philosophy was 'Securing the unsecured' by extending the financial protection, which was hitherto deprived, to daily wage earners, domestic workers, farmers, street vendors, migrant workers etc. By linking these schemes to bank accounts, life and accident insurance as wells as the protection of pension were made accessible to the masses.

PMJJBY is a term life insurance scheme, offering a life cover of ₹2 lakh in the event of the insured person's death due to any reason. It is available to people in the age group of 18 to 50 years who have a savings account in a Bank or Post Office. While the enrolment age ends at 50, the risk cover continues up to the age of 55, provided the premiums are paid regularly.

PMSBY is a specialised insurance scheme which provides coverage for death or disability resulting from any accident and is available to individuals aged between 18 to 70 years. The benefits are structured to provide ₹2 lakh for accidental death or full disability and ₹1 lakh for partial disability. As on April 8, PMJJBY has more than 273.8 million cumulative enrolments which includes 127 million women beneficiaries and 80.8 million PMJDY account holders. Claims totaling to ₹21,445 crore have been settled for 1.07 million beneficiaries with a claim settlement ratio of 99.95%.

Similarly, PMSBY has seen more than 580.1 million enrolments. Participation by 274 million women and 190.1 million PMJDY account holders demonstrate the scheme's importance in gender inclusivity and affordability. It is also noteworthy that amount of ₹3,653 crore have been paid for 184,000 claims and has a claim settlement ratio of 96.45%. The most striking feature of PMJJBY and PMSBY schemes are their simplicity and affordability with annual premiums of just ₹436 per annum and ₹20 per annum, respectively.

APY is a defined-benefit pension scheme targeted primarily at workers in India's vast unorganised sector. Open to Indian citizens between 18 and 40 years of age (with a bank account and non-income-tax payee), it guarantees a fixed monthly pension upon reaching 60 years of age. A guarantee by the government ensures that any diminution in return on investments does not impact the assured pension, a key protection for low-income households from market-linked uncertainty.

RBI's Financial Inclusion Index, which tracks the depth and reach of financial services across India, rose from 43.4 in 2017 to 67.0 in March 2025, which demonstrates that we have moved beyond account opening towards meaningful utilisation of financial products, with insurance and pension schemes playing a central role. Women in India have historically faced lower access to formal banking services till PMJDY scheme was introduced in August 2014. Access to insurance and pension products were further remote. The Jan Suraksha schemes have made significant changes to this structural exclusion.

In spite of such large progress made, there is considerable unfinished agenda to be achieved. Insurance penetration needs improvement from 3.7% when compared to global average of 6.5% to 7.3%. Less than 25% of India's workforce have participation in any pension coverage scheme and bringing the gig workers within the ambit of social security net is also a work in progress. Women, while increasingly being represented in enrollment numbers, often access the schemes at lower benefit tiers and face awareness barriers. Regional disparities are also to be addressed. Going forward more focused efforts towards outcomes are required; which means investing in financial literacy programs, streamlining processes through digital pathways, adapting products for new worker segments, evaluate the potential of indexing the benefits to inflation and leveraging India's world-leading digital public infrastructure to reach the last mile.

Making insurance more affordable and accessible for individuals and strengthening financial inclusion aligns with the broader goal of "Viksit Bharat 2047" of a more secured and self-reliant India. The journey to achieve the vision of 'Securing the unsecured', has traversed well till now but not yet fully realised its intended outcomes. The foundations have been laid, the momentum is real and the aspiration of "Insurance for all" is worthy of the world's largest democracy.

(The writer is secretary, Department of Financial Services, Government of India)

FROM THE FRONT PAGE

Going-out economy: No longer a one-man show

DISTRICT HAS INVESTED in Terraform, a 16-acre arena in Bengaluru, while BookMyShow has expanded ownership of modular event infrastructure including staging and barricading systems.

BookMyShow's live-events business reported revenue of ₹756 crore in FY25, closing in on its ₹828 crore ticketing business — a sign that the company itself recognises where future growth lies.

"When you have enough volume, you start thinking about doing venues sustainably. These are very much growth and investment years for the events sector," said Naman Pugalia, chief business officer — live events, BookMyShow.

Analysts expect spending to remain aggressive as platforms race to scale up in what is still an under-penetrated market.

"As a country, we are grossly under-venued. This is a space where we will see continued investment because the demand is there," Pherwani said.

For consumers, more competition could mean lower convenience fees, better offers and broader choices. For BookMyShow, though, the easy solo run may be over. India's going-out economy is no longer a one-screen theatre. It is becoming a multiplex.