

ADS DIAGNOSTIC LIMITED

ADS/BSE/2024-25/11/06

14th November, 2024

To,
The General Manager
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai, Maharashtra – 400 001

Sub- Outcome of the Board Meeting for the quarter/half year ended September 30, 2024 - SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Company Code – 523031

Dear Sir,

Pursuant to the provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors (the 'Board') of ADS Diagnostic Limited ('the Company') at its meeting held today i.e. Thursday ,November 14th , 2024 considered and approved the unaudited financial results of the company and limited review report issued by Statutory Auditors of the company M/s. V.N. Purohit & Co. Chartered Accountants, for the quarter/half year ended 30th September,2024.

The Board Meeting commenced at 18:00 P.M. and concluded at 19:40 P.M.

Thanking You
Yours Faithfully

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by NARAYAN
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N.L. Gayari
CFO & Company Secretary



-----**ADS DIAGNOSTIC LIMITED**-----

Regd. Office: 114 Sant Nagar East of Kailash New Delhi-110065
Tel -011-41620434, 41622193, Email: adsmedical@rediffmail.com
CIN-L85110DL1984PLC018486

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2024

Rs. in Lacs except Shares and EPS

Particulars	Quarter Ended			Half Year Ended		Previous Accounting Year Ended 31.03.2024 Audited
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1 Income from Operations						
a) Revenue from Operations (Net)	592.77	414.64	722.99	1,007.41	1,045.44	2,396.20
b) Other Operating Income	2.56	5.37	49.45	7.93	52.85	9.71
Total Income (a+b)	595.33	420.01	772.44	1,015.34	1,098.29	2,405.91
2 Expenses						
a) Cost of materials Consumed	343.66	217.07	408.35	560.73	534.63	1,207.00
b) Employee benefits expense	73.67	59.76	62.04	133.43	120.13	253.67
c) Depreciation and amortisation expense	4.02	3.94	4.14	7.96	8.32	16.27
d) Finance costs	12.15	3.68	18.52	15.83	25.56	57.08
e) Other expenses	100.10	126.15	143.66	226.25	269.29	621.94
Total expenses (a+b+c+d+e+f)	533.60	410.60	636.71	944.20	957.94	2,155.96
3 Profit / (loss) before Tax and Exceptional Items (1-2)	61.73	9.40	135.73	71.14	140.35	249.95
(a) Exceptional Item	-	-	-	-	-	-
4 Profit / (loss) before Tax	61.73	9.40	135.73	71.14	140.35	249.95
5 Tax expenses						
Current Income Tax	15.01	2.89	34.16	17.90	35.33	65.72
Income Tax - Earlier Years	-	-	-	-	-	0.55
Deferred tax charge	(0.45)	(0.52)	(3.95)	(0.97)	(4.58)	(1.32)
Total Tax Expenses (a+b+c)	14.57	2.37	30.21	16.94	30.75	64.95
6 Net Profit & Loss after Tax for the period (4-5)	47.16	7.04	105.52	54.20	109.60	185.00
7 Other Comprehensive Income, Net on Income Tax						
a) i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(1.21)
ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.31
b) i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total other comprehensive income, net of income tax	-	-	-	-	-	(0.91)
8 Total comprehensive income after tax (6+7)	47.16	7.04	105.52	54.20	109.60	184.09
9 Paid-up Equity Share Capital (Face Value of Rs 10/- each)	219.28	219.28	219.28	219.28	219.28	219.28
10 Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	376.92	376.92	212.55	376.92	212.55	212.55
11 Earnings Per Share (EPS) (Rs.)						
a) Basic EPS	2.15	0.32	4.81	2.47	5.00	8.44
b) Diluted EPS	2.15	0.32	4.81	2.47	5.00	8.44

Notes

1)	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 14.11.2024 and the statutory auditors have carried out a limited review of the said unaudited financial results
2)	The Company is engaged in the business of "Trading of diagnostic medical consumables & electronic consumables, servicing of medical equipments & machines" and, therefore, has only one reportable segment in accordance with Ind AS 108 "Operating Segments".
3)	Figures for the previous period have been recast / regrouped / rearranged, wherever necessary, to conform to the current period's classification.
4)	The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and relevant amendment rules thereafter.

For A D S DIAGNOSTIC LIMITED


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 Dr. Gautam Sehgal
 Managing Director
 DIN 00034243

 Place : New Delhi
 Date: 14th November, 2024

ADS DIAGNOSTIC LIMITED

114, SANT NAGAR, EAST OF KAILASH, NEW DELHI - 110065

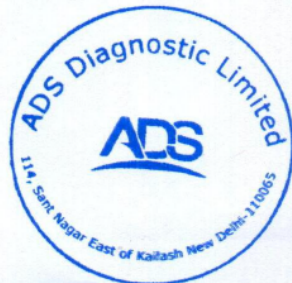
TEL. : 011-41622193, 41620434, FAX.: 011-41665880, ☎ : 07290037529, E-mail : adsmedical@redi-mail.com

CIN:- L85110DL1984PLC018486, Udyam Registration Number (MSME) - UDYAM-DL-08-0007361

A D S DIAGNOSTIC LIMITED
Balance Sheet as on 30 SEPTEMBER 2024

(Figures in Lakh)

Particulars	As on 30 Sep 2024	As on 31 March 2024
Assets		
1 Non Current assets		
(a) Property, Plant and Equipment	28.59	22.02
(b) Capital Work in Progress	-	-
(c) Right-of-use of assets	-	-
(d) Financial Assets		
(i) Investments	4.37	4.37
(ii) Other Financial Assets	14.25	14.25
(e) Deferred Tax Assets (Net)	10.52	9.55
(f) Other non current Assets	15.83	11.50
	73.55	61.68
2 Current Assets		
(a) Inventories	640.22	615.70
(b) Financial Assets		
(i) Trade Receivables	444.50	517.18
(i) Cash and Cash equivalents	214.33	97.14
(ii) Other Financial assets	65.16	44.72
(c) Current Tax assets (Net)	11.13	-
(d) Other Current Assets	184.45	256.01
	1,559.78	1,530.74
Total	1,633.33	1,592.43
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	224.51	224.51
(b) Other Equity	431.11	376.92
	655.62	601.42
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	27.37
(ii) Trade payables	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises		
(iii) Other Financial Liabilities	-	-
(b) Provisions	-	-
(c) Deferred Tax Liabilities	-	-
(d) Other non current Liabilities	-	-
	-	27.37
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	106.92	181.04
(ia) Lease Liabilities	-	-
(ii) Trade and other payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises	-	-
(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	465.63	263.87
(iii) Other Financial Liabilities	64.97	94.71
(b) Other Current Liabilities	254.95	319.88
(c) Short Term Provisions	85.24	83.23
(d) Current Tax Liabilities (Net)	-	20.90
	977.71	963.64
Total	1,633.33	1,592.43



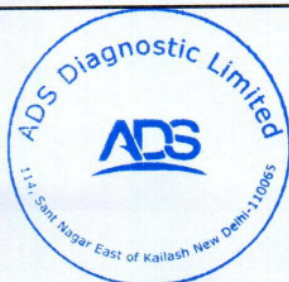
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A D S DIAGNOSTIC LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Figures in Lakh)

	For the Half Year ended Sep 30, 2024	For the Half Year ended Sep 30, 2023
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before extraordinary items and tax	71.14	140
Add Back:		
(a) Depreciation	7.96	8
(b) Interest & Finance Charges	15.83	21
(c) Bad debts written off	0.01	-
	95	170
Deduct:		
(a) Interest Income	3.50	3
(b) Interest Income on Financial assets	-	-
(c) Profit on sale of assets	-	-
	3.50	3
Operating Profit /(Loss) before Working Capital Changes	91.44	167
Adjusted for		
(a) Change in Inventories	(24.52)	(34)
(b) Change in Trade Receivables	72.67	(427)
(c) Change in Other non current assets	(4.33)	4
(d) Change in Other current assets	71.56	(61)
(e) Change in Trade & other Payables	201.76	80
(f) Change in Other Current Liabilities	(64.94)	213
(g) Change in short term provisions	2.01	-
	254.22	(224)
Cash Generated from Operations	345.65	(57)
Less : Taxes Paid (net of refund)	49.94	4
Less : Dividend Paid (including Dividend Distribution Tax)	-	-
CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	295.72	(62)
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Inflow:		
(a) Interest Income	3.50	3
(b) Sale of Fixed Assets	-	-
	3.50	3
Outflow:		
(a) Purchase of Fixed Assets (including Capital work in progress)	14.53	-
	14.53	-
CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	(11.03)	3
(C) CASH FLOW FROM FINANCING ACTIVITIES:		
Inflow:		
(a) Secured Loan from Bank (incl current maturities)	-	1,745
(b) Unsecured loans	-	141
(c) Increase In Other Current financial liabilities	-	15
(d) Decrease In Other Non Current financial Assets	-	-
(e) Decrease In Other Current financial Assets	-	-
	-	1,901
Outflow:		
(a) Repayment of Secured Loan from Bank(incl current maturities)	76.60	1,760
(b) Repayment of Unsecured loans	24.89	67
(c) Interest Paid	15.83	21
(d) Increase In Other Non Current financial Assets	-	7
(e) Increase In Other Current financial Assets	20.44	2
(f) Decrease In Other Current financial liabilities	29.74	-
	167.49	1,857
CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES	(167.49)	45
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS "A+B+C"	117.19	(14)
CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR	97.14	14
CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR	214.33	-
NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS	117.19	(14)

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS

To Board of Directors of
A D S Diagnostic Limited
114, Sant Nagar, East of Kailash,
New Delhi - 110065
(CIN: L85110DL1984PLC018486)

We have reviewed the accompanying statement of unaudited financial results of **M/s. A D S Diagnostic Limited** (the "Company") for the quarter and Half year ended on 30th September, 2024 (the "Statement") being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to 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 these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized 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 V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

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O. P. Pareek
Partner
Membership No. 014238
UDIN: 24014238BKAUII1696

New Delhi, the 14th day of November, 2024