

KIDS MEDICAL SYSTEMS LIMITED

(CIN: L85110GJ2013PLC075191)

Registered Office: 3rd Floor Chinubhai House, 7/B Amrutbaug Colony, Opp. Sardar Patel stadium, Near Hindu Colony Navrangpura, Navjivan, Ahmedabad, Ahmadabad City, Gujarat, India, 380014

Email: damanirvan@gmail.com, **Phone No.:** +91 9898000022

December 05, 2024

The Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400001

Scrip Code: 540812

Dear Sir,

Sub. : Outcome of the Board Meeting of the Company held on 22/11/2024

This is to inform you that, the pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), a meeting of the Board of Directors of the Company was held on Friday, November 22, 2024 at 16:00 p.m. and concluded at 17:00 p.m. and in this regards, the following is the outcome thereof;

1. Approval of the standalone un-audited financial results of the Company for the half year ended on September 30, 2024.
2. We also enclose the Limited Review Report on Standalone Financial Results.

Thanking you,
Yours faithfully,

For, M/S. KIDS MEDICAL SYSTEMS LIMITED

ANIRVAN DAM
MANAGING DIRECTOR
(DIN: 03031807)

Encl.:- As Above

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City, Gujarat, India, 380014
e-mail: gokhruk@gmail.com

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 30TH SEPTEMBER 2024

(Rs. in Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE			
		Half year ended		Year ended	
		30-09-2024 Reviewed	31-03-2024 Audited	30-09-2023 Reviewed	31-03-2024 Audited
1	Income from operations				
(a)	Revenue from operations	-	-	-	-
(c)	Other Income	0.10	0.10	0.41	0.51
	Total Income from operations	0.10	0.10	0.41	0.51
2	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock in trade	-	-	-	-
(c)	Changes in inventories	-	-	-	-
(d)	Employee Benefits Expenses	-	-	-	-
(e)	Finance Costs	0.00	0.02	0.09	0.11
(f)	Depreciation and Amortization Expenses	-	-	-	-
(g)	Other expenses	1.15	2.75	3.50	6.25
	Total Expenses	1.15	2.77	3.59	6.36
3	Profit from ordinary activities before tax (1 - 2)	(1.06)	(2.67)	(3.17)	(5.85)
4	Tax expense				
a)	Current Tax	-	-	-	-
b)	Deferred Tax	-	-	-	-
5	Net Profit from ordinary activities after tax (3 - 4)	(1.06)	(2.67)	(3.17)	(5.85)
8	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11
(a)	Basic (In Rupees)	(0.01)	(0.04)	(0.04)	(0.08)
(b)	Diluted (In Rupees)	(0.01)	(0.04)	(0.04)	(0.08)

Place: Ahmedabad
Date : 22/11/2024

For and on behalf of Board of Directors
KIDS MEDICAL SYSTEM LIMITED

(Name) Anirvan Dam
(DIN) 03031807
Managing Director

Notes:

- The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 22/11/2024.
- The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the companies Act, 2013 read with relevant rules there under and in terms with regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) regulations 2015 and SEBI circular dated 5th July 2016.
- The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subject to review. however the company's management has exercised necessary due diligence to ensure that such financial results provide true and fair view.
- Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities if any.
- Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date : 22/11/2024

For and on behalf of Board of Directors
KIDS MEDICAL SYSTEM LIMITED

(Name) Anirvan Dam
(DIN) 03031807
Managing Director

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	As at 30th Sept 2024	As at 31st March 2024
EQUITY AND LIABILITIES		
1) Shareholders' funds		
(a) Equity Share capital	709.11	709.11
(b) Reserves and Surplus	20.48	21.54
2) Non-current liabilities		
(a) Long-term Borrowings		
(b) Deferred tax liabilities (Net)	-	-
(c) Other Current Liabilities	-	-
(d) Long term Provision		
Total Non-current Liabilities	-	-
3) Current liabilities		
(a) Short-term Borrowings	25.70	25.70
(b) Trade payables		
-Due to Micro and Small Enterprise		
-Due to others	10.38	10.38
(c) Other Current Liabilities	11.94	11.94
(d) Short-term Provisions	8.41	8.41
Total Current Liabilities	56.43	56.43
Total Equity and Liabilities	786.02	787.08
ASSETS		
1) Non-current assets		
(a) Property, Plant and Equipment		
(i) Tangible assets	18.62	18.62
(ii) Intangible Assets	0.00	-
(iii) Intangible Assets under development	0.00	-
(iv) Capital Work in Progress	0.12	0.12
(b) Investments	0.10	0.10
(c) Other Non Current Assets	13.66	13.66
(d) Deferred tax Asset(Net)	1.10	1.10
2) Current assets		
(a) Inventories	0.00	-
(b) Trade Receivables	22.33	22.33
(c) Cash and Cash Equivalents	22.82	22.67
(d) Short-term Loans and advances	695.40	696.60
(e) Other current Assets	11.86	11.86
Total Current Assets	752.42	753.47
Total Assets	786.02	787.08

[Handwritten Signature]

Cash flow Statement For the period ended 30th September,2024

(Rs. in lakhs)		
Sr No. Particulars	Six months Ended 30/09/2024	Six months Ended 31/03/2024
A. Cash flow from operating activities		
Net profit before tax	(1.06)	(2.67)
Adjustments for :		
Depreciation & Amortisation Exp.	-	-
Stamp duty for Increase in Capital	-	-
Interest Income	(0.10)	(0.10)
Provision for Audit Fees	-	0.91
Finance Cost	0.00	0.02
Operating profit before working capital changes	(1.15)	(1.84)
Adjustments for Movements in working capital :		
Trade receivable	-	(0.00)
Inventories	-	-
Trade Payables	-	(0.35)
Other Current Assets	-	-
Cash generated from operations	(1.15)	(2.19)
Income tax paid	-	-
Net cash inflow/(outflow) from operating activities	(1.15)	(2.19)
B. Cash flow from investing activities		
Purchase of Fixed Assets	-	-
Sale of Fixed Assets	-	-
Purchase of Investment	-	(0.10)
Sale / Redemption of Investment	-	-
Movement in Other Non Current Assets	-	-
Movement in Loan & Advances	1.20	2.35
Interest Income	0.10	0.10
Net cash inflow / (outflow) from investing activities	1.30	2.35
C. Cash inflow/(outflow) from financing activities		
Proceeds from Issue of Share Capital	-	-
Proceeds from Short Term Borrowings	-	-
Repayment of short-term borrowings	-	-
Proceeds from other long term liabilities	-	-
Financial expenses	(0.00)	(0.02)
Net cash inflow / (outflow) used in financing activities	(0.00)	(0.02)
Net changes in cash and cash equivalents	0.14	0.13
Opening Cash and cash equivalents	22.67	22.54
Closing Cash and cash equivalents	22.82	22.67

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED HALF YEARLY AND YEAR TO DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors,
KIDS MEDICAL SYSTEMS LIMITED

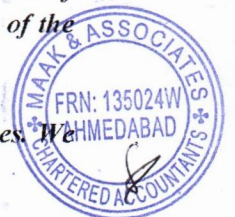
We have reviewed the accompanying statement of unaudited standalone financial results of **KIDS MEDICAL SYSTEMS LIMITED** (the "Company"), for the half year ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards (AS) 25 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Engagement (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, we have attempted to obtain moderate assurance as to whether the financial statements are free of material misstatement, but failed:

- 1. We have relied on the management representation for the existence and valuation of Fixed Asset. The Company has not charged depreciation on the fixed assets during the year and accordingly provision of Accounting Standards relating to depreciation and Deferred Tax Asset / Liabilities have not been followed.*
- 2. We have not been provided with the balance confirmation or any other details for the trade receivable, trade payable, Loans and advances receivable/Payable shown in the books of accounts. In absence of the same we are unable to confirm the balance and nature of the transactions.*
- 3. We have not been provided with the rent agreements, invoices/ vouchers for expenses. We have relied only on management representation in this regard.*



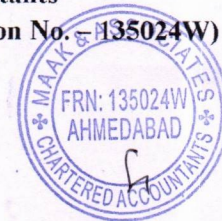
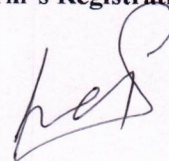
4. *We have not been provided with the challans / acknowledgements/ returns for the payment of the TDS/GST/PF/ESIC or any other statutory payments made by the company.*
5. *The Company has no fixed assets register. The existence of the fixed asset has only been confirmed by the management. We have not been able to confirm from any other method about the existence and valuation of the said fixed assets.*
6. *We would like to draw attention to the fact that, balance confirmation from the parties from whom amounts are due for more than one year were not available and in absence of the same we are not in position to comment on the deviation in the balances or execution of the transactions. The absence of the said balance confirmation would also affect the expected credit loss of the debtors and accordingly the same may affect the amount of the carrying amount of debtors and the profit.*

The management has informed us that Directors have filed Complaint against the Merchant Banker & Other in Economic Offence wing. According to the management representation the complaint has been filed for Rs 5,50,47,906 which is shown in Other Current Financial Assets which is claimed to have been fraudulently transferred by merchant banker and other.

The case is not resolved yet. However Economic Offence Wing (EOW) has considered this as civil matter and company is planning to take further course of action in this matter.

Because of the above matters we are unable to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ('AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has been disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MAAK & Associates
Chartered Accountants
(Firm's Registration No. - 135024W)



Marmik Shah
(Partner)
(M. No. 133926)

UDIN: - 24133926BKCKEQ7069

Place: Ahmedabad
Date: 22th November, 2024