



KASHYAP TELE-MEDICINES LIMITED

CIN: L29110MH1995PLC085738

Regd. Off.: 2nd Floor, Pushpawati Building No. 2, Girgaon Road, Chandanwadi, Mumbai –400002

Corp. Off. : UL/8, Upper Floor, Suryarath Complex, Panchwati 1st Lane Ambawadi, Ahmedabad,
Gujarat-380006

Phone: +91-6359637788, Email: investor.relations@kashyaptele-medicines.com,

Website: www.kashyaptele-medicines.com

06th November, 2023

To,
BSE Limited
Listing Department
Phiroz Jeejeebhoy Tower,
25th Floor, Dalal Street,
Mumbai-400001

Scrip Code – 531960

Subject: Submission of Unaudited Financial Results, statement of assets and liabilities and Limited Review Report thereon for the Second quarter and half year ended 30th September, 2023

Dear Sir/Madam,

With reference to above and pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended), find enclosed Unaudited Financial Results and statement of assets and liabilities of the Company for the second quarter and half year ended 30th September, 2023, prepared in accordance with Regulation 33 of the SEBI (LODR) Regulations, 2015 and Companies (Indian Accounting Standards) Rules, 2015 (IND-AS), along with the Limited Review Report thereon as received from Statutory Auditors of the Company. The same has been considered, approved and taken on record by the Board of Directors at their meeting held on Monday, 06th November, 2023.

Further, pursuant to Regulation 46 & 47 of SEBI (LODR) Regulations, 2015, the said result will be uploaded on the website of the Company and will be duly published in the required newspapers within prescribed timeframe.

You are requested to acknowledge and update the same in your records.

Thanking you.

Yours faithfully,
For, KASHYAP TELE-MEDICINES LIMITED

PARITOSH TRIVEDI
COMPANY SECRETARY &
COMPLIANCE OFFICER

Encl: As above

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
KASHYAP TELE-MEDICINES LIMITED**

1. We have reviewed the accompanying Statement of **Un-audited Financial Results of KASHYAP TELE-MEDICINES LIMITED** (the "Company") for the quarter and six months ended **September 30, 2023** (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 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 the Company's personnel 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 specified under section 143(10) of the Companies Act, 2013 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.
4. 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.
5. The figures for the quarter ended June 30, 2023 and for the quarter and six months ended September 30, 2022 as reported in this Statement were reviewed by predecessor auditor who expressed an unmodified conclusion on those financial results dated August 03, 2023 and November 09, 2022 respectively. Figures for the year ended March 31, 2023 as



reported in this Statement were audited by predecessor auditor who expressed an unmodified opinion on those annual financial results dated May 29, 2023. Our report on the Statement is not modified in respect of the above matter.



For, **Ravi Karia & Associates**
Firm Registration No. 157029W
Chartered Accountants

A handwritten signature in blue ink, appearing to read "Ravi Karia".

Ravi Karia
Partner
Membership No. 161201
UDIN: 23161201BGXZXF7880

Place: Ahmedabad
Date: November 06, 2023

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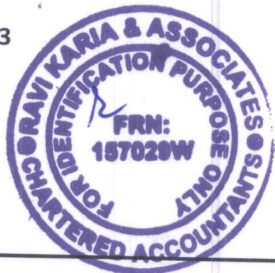
Website: www.kashyaptele-medicines.com

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs in Lacs Except EPS)

| S.No. | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|-------|---|---------------|-------------|-------------|-----------------|-------------|------------|
| | | 30-09-2023 | 30-06-2023 | 30-09-2022 | 30-09-2023 | 30-09-2022 | 31-03-2023 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from operations | 6.10 | 4.65 | 5.10 | 10.75 | 10.40 | 19.65 |
| II | Other Income | - | - | - | - | - | 0.02 |
| III | Total Revenue (I + II) | 6.10 | 4.65 | 5.10 | 10.75 | 10.40 | 19.67 |
| IV | Expenses | | | | | | |
| | (a) Cost of materials consumed | - | - | - | - | - | - |
| | (b) Purchases of stock-in-trade | - | - | - | - | - | - |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | (d) Employee benefits expense | 2.86 | 2.70 | 2.46 | 5.56 | 5.01 | 10.20 |
| | (e) Finance Cost | - | - | - | - | - | - |
| | (f) Depreciation and amortisation expense | - | - | - | - | - | - |
| | (g) Other expenses | - | - | - | - | - | - |
| | Total expenses | 3.21 | 1.78 | 2.46 | 4.99 | 4.44 | 9.05 |
| V | Profit before exceptional and extraordinary items and tax (III-IV) | 6.07 | 4.48 | 4.92 | 10.55 | 9.45 | 19.25 |
| VI | Exceptional items | 0.03 | 0.17 | 0.18 | 0.20 | 0.95 | 0.42 |
| VII | Profit Before Tax (V- VI) | 0.03 | 0.17 | 0.18 | 0.20 | 0.95 | 0.42 |
| VIII | Tax Expense :- | | | | | | |
| | (a) Current Tax | 0.01 | 0.04 | 0.05 | 0.05 | 0.24 | 0.11 |
| | (b) Tax relating to pervious period | - | - | - | - | - | - |
| | Total Tax Expense | 0.01 | 0.04 | 0.05 | 0.05 | 0.24 | 0.11 |
| IX | Profit / (Loss) for the period from Continuing Operations (VII-VIII) | 0.02 | 0.13 | 0.13 | 0.15 | 0.71 | 0.31 |
| X | Profit/(Loss) from Discontinuing Operations | - | - | - | - | - | - |
| XI | Tax expense of Discontinuing Operations | - | - | - | - | - | - |
| XII | Profit/(Loss) from Discontinuing Operations (after tax) (X-XI) | - | - | - | - | - | - |
| XIII | Profit / (Loss) for the period (IX + XII) | 0.02 | 0.13 | 0.13 | 0.15 | 0.71 | 0.31 |
| XIV | Share of Profit / (Loss) of Associates | N.A | N.A | N.A | N.A | N.A | N.A |
| XV | Minority Interest | N.A | N.A | N.A | N.A | N.A | N.A |
| XVI | Profit / (Loss) after Taxes | 0.02 | 0.13 | 0.13 | 0.15 | 0.71 | 0.31 |
| XVII | Other Comprehensive Income | - | - | - | - | - | - |
| XVIII | Total comprehensive income for the period (XVI+XVII) | 0.02 | 0.13 | 0.13 | 0.15 | 0.71 | 0.31 |
| XIX | Paid-up Equity Share Capital (Face Value of Rs. 1/- each) | 477.22 | 477.22 | 477.22 | 477.22 | 477.22 | 477.22 |
| XX | Other Equity excluding revaluation reserves | - | - | - | - | - | (410.24) |
| XXI | Earnings per equity Share: (not annualised) | | | | | | |
| | (a) Basic and Diluted EPS (XVI/XIX) | 0.000 | 0.000 | 0.000 | 0.000 | 0.001 | 0.001 |

Place : Ahmedabad
Date : 06th November, 2023



For and on behalf of Board of Directors of
Kashyap Tele - Medicines Limited

Raghav Agrawal
Director/Chief Financial Officer
DIN: 02264149

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UNAUDITED BALANCE SHEET AS AT 30TH SEPTEMBER, 2023

Rs. In Lakhs

| Particulars | Note No. | As at 30/09/2023 (Unaudited) | As at 31/03/2023 (Audited) |
|--|----------|---------------------------------|-------------------------------|
| I Non-Current Assets | | | |
| (a) Property, Plant and Equipment | | - | - |
| (b) Capital work in progress | | - | - |
| (c) Financial Assets | | - | - |
| (i) Investments | | - | - |
| (ii) Other Financial Assets | 5 | 0.34 | 0.34 |
| (d) Other Non-Current Assets | 6 | 58.43 | 58.43 |
| | | 58.77 | 58.77 |
| II Current Assets | | | |
| (a) Inventories | | - | - |
| (b) Financial Assets | | - | - |
| (i) Trade Receivables | 7 | 6.98 | 0.01 |
| (ii) Cash and Cash Equivalents | 8 | 0.63 | 9.31 |
| (iii) Investments | | - | - |
| (iv) Loans | | - | - |
| (c) Current Tax Assets (Net) | 9 | 0.26 | 0.21 |
| (d) Other current assets | 10 | 2.27 | - |
| | | 10.14 | 9.53 |
| TOTAL ASSETS | | 68.91 | 68.30 |
| I Equity | | | |
| (a) Share Capital | 11 | 477.22 | 477.22 |
| (b) Other Equity | 12 | (410.09) | (410.24) |
| | | 67.13 | 66.98 |
| II Non Current Liabilities | | | |
| (a) Long term borrowings | | - | - |
| (b) Deferred tax liabilities (net) | | - | - |
| (c) Other long term liabilities | | - | - |
| III Current Liabilities | | | |
| (a) Financial liabilities | | - | - |
| (i) Short term borrowings | 13 | - | - |
| (ii) Trade Payables | | - | - |
| Total Outstanding dues of micro enterprises and small enterprises | | - | - |
| Total Outstanding dues of creditors other than micro enterprises and small enterprises | | - | - |
| (iii) Other Financial liabilities | 14 | 1.78 | 1.29 |
| (b) Other Current Liabilities | 15 | 0.00 | 0.03 |
| (c) Short-Term Provisions | | - | - |
| (d) Income tax liabilities | 16 | - | - |
| | | 1.78 | 1.32 |
| TOTAL EQUITY AND LIABILITIES | | 68.91 | 68.30 |

Place : Ahmedabad

Date : 06th November, 2023

For and on behalf of Board of Directors of
Kashyap Tele - Medicines Limited



Raghav Agrawal
Director/Chief Financial Officer

DIN: 02264149

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Standalone Cash Flow Statement for the half year ended 30th September 2023

| Particulars | | For the Half Year ended 30/09/2023 | For the Half Year ended 30/09/2022 |
|-------------|---|---------------------------------------|---------------------------------------|
| A | Cash flow from operating activities: | | |
| | Profit before tax | 0.20 | 0.95 |
| | Operating profit before working capital changes | 0.20 | 0.95 |
| | Adjustments for changes in working capital : | | |
| | Change in trade receivables | (6.97) | (0.60) |
| | Change in other receivables | (2.27) | (1.99) |
| | Change in Current Liabilities & other payables | 0.46 | 0.63 |
| | Cash flow from/ (used in) operations | (8.57) | (1.01) |
| | Income taxes paid | 0.10 | 0.24 |
| | Net cash flow from/(used in) operating activities | (8.68) | (1.25) |
| B | Cash flow from investing activities: | | |
| | Purchase of fixed assets | - | - |
| | Proceeds from sale of fixed assets | - | - |
| | Purchase of investments | - | - |
| | Proceeds from sale of investments | - | - |
| | Net proceeds (to)/from loans and advances | - | - |
| | Net proceeds (to)/from deposits | - | - |
| | Dividend received | - | - |
| | Interest received | - | - |
| | Net cash (used in)/flow from investing activities | - | - |
| C | Cash flow from financing activities: | | |
| | Repayment of short-term borrowings | - | - |
| | Repayment of short-term borrowings | - | - |
| | Proceeds from long-term borrowings | - | - |
| | Repayment of long-term borrowings | - | - |
| | Interest paid | - | - |
| | Net cash (used in)/flow from financing activities: | - | - |
| D | Net increase in cash and cash equivalents | (8.68) | (1.25) |
| | Cash and cash equivalents at the beginning of the year | 9.31 | 2.12 |
| | Cash and cash equivalents at the end of the year | 0.63 | 0.87 |

For and on behalf of Board of Directors of
Kashyap Tele - Medicines Limited

Raghav Agrawal
Director/Chief Financial Officer
DIN: 02264149

Place : Ahmedabad


Date : 06th November, 2023

Notes to Unaudited Financial Results and Statement of Assets & Liabilities for the quarter ended 30th September 2023:

- 1 The financial results of the Company for the quarter & half year ended 30th September, 2023 have been reviewed by Audit Committee and the Board of Directors at their respective meetings held on 06th November, 2023.
- 2 The Statutory Auditors of the Company have carried out Limited Review of the above unaudited Financial Results and Statement of Assets & Liabilities for the quarter and half year ended on 30th September, 2023 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
- 3 The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices & policies to the extent applicable.
- 4 A copy of the aforesaid financial results is also available on the website of BSE Limited (www.bseindia.com) and on the website of the Company (www.kashyaptele-medicines.com).
- 5 Pursuant to compliance of SEBI notification No. SEBI/LAD-NRO/GN/2018/1 dated 9th May, 2018, a Statement Of Cash Flows for the Half Year ended 30th September 2023 has also been submitted by way of a note as enclosed herewith as Annexure-A to the said notes to unaudited Financial Results & Statement of Assets & Liabilities.
- 6 The Company is engaged in single segment therefore has only one reportable segment in accordance with Ind AS 108 'operating segments'.
- 7 Figures pertaining to previous year/periods have been re-grouped and re-arranged wherever necessary.

For and on behalf of Board of Directors of
Kashyap Tele - Medicines Limited




Raghav Agrawal
Director/Chief Financial Officer
DIN: 02264149

Place : Ahmedabad
Date : 06th November, 2023