



KMS MEDISURGI LIMITED

Plot No-297/301 May Building, Gr. Floor Marine lines (EAST), Princess Street,
Mumbai 400 002 Maharashtra (India)

CIN: L51397MH1999PLC119118

Website: www.kmsgroup.in | E-mail Id: cskms99@gmail.com

Tel: 022-66107700/22, 022-67498822 | Fax: +91-22-22061111

Date: 14.11.2024

To,
BSE limited
Phiroze Jeejeebhoy Towers,
Dalal street,
Mumbai 400001

Sub: Submission of Unaudited financial results for the Quarter and Half year ended September 30, 2024.

Ref: KMS Medisurgi limited (scrip code- 540468)

Dear Sir,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as the 'LODR Regulations'), it is hereby informed that Board of directors of the Company at its meeting held by today have inter alia considered, approved and taken on record the following businesses:

1. Unaudited Standalone Financial Results of the Company for the Quarter and Half year ended September 30, 2024 along with Statement of Assets and Liabilities and Statement of Cash Flows as on September 30, 2024;
2. Limited Review Report on Unaudited Standalone Financial Results of the Company for the Quarter and Half year ended September 30, 2024.

The complete financial results will also be available on the website of the Company at kmsgroup.in

The meeting was commenced at 03:00 pm and concluded at 05:00 PM

You are requested to please take the above on your record.

Thanking you,
For KMS Medisurgi Ltd

FOR KMS MEDISURGI LIMITED

MANAGING DIRECTOR

Siddharth Kanakia
Managing Director
DIN: 07595098

Place: Mumbai

Independent Auditor's report on unaudited half yearly financial results of KMS Medisurgi Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
KMS Medisurgi Limited

Introduction

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

Management's Responsibility

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard ("AS") 25 "Interim Financial Reporting" 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.

Auditor's Responsibility

3. Our responsibility is to issue a report on the statement based on our review.

Scope of Review

4. 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.

Conclusion

5. *The company has provided for Post-Employment Benefits and other long term employee benefits under Defined Benefit Plans on accrual basis on the basis of group gratuity report provided by LIC. This method of accounting of Post-Employment Benefits and other long*



term employee benefits under Defined Benefit Plans constitutes a departure from AS - 15 on Employee Benefits. As there is no actuarial report or basis of calculation available with the management of such Post-Employment Benefits and other long term employee benefits, the quantum of deviation cannot be ascertained.

6. *The Company has commenced maintaining certain stock records for material items from previous year. The Company is in process of reconciling these stock records with books of accounts. The closing stock as on half year ended September 30, 2024 has been physically verified and valued by the management and accordingly accounted in the book of accounts. Shortage and excess, if any, compared to the book stock will be accounted for in the year in which discrepancies are identified. Accordingly, we are unable to comment on the movement of stock and value of closing stock of Rs. 275.80 (in 'lacs) as on half- year end.*
7. Based on our review conducted as above, with the exception of the matter described in the paragraph 5 & 6, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with accounting principles generally accepted in India, including the AS specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, 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.

Other Matter

8. The figures for the half year ended March 31, 2024 are the balancing figures between the audited figures with respect to full financial year and the published unaudited year to date figures upto the half year ended September 30, 2023 which were subject to limited review by us.

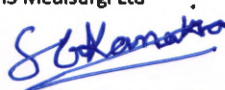

For **H H Dedhia & Associates**
Chartered Accountants
(FRN – 148213W)



Harsh H. Dedhia
Proprietor
M No. – 141494
UDIN – 24141494BKEOHZ7124



Place: Mumbai
Date: November 14, 2024

KMS Medisurgi Limited		
CIN NO: L51397MH1999PLC119118		
297/301 May Building, Gr. Floor Marine lines(East) Princess Street Mumbai Mumbai City MH 400002 IN		
Email id:info@kmsgroup.in Tel No: 022-66107722		
Unaudited Balance Sheet for the Half Year ended 30th September, 2024		
(Rupees in Lakh)		
Particulars	As on 30th September, 2024	As on 31st March, 2024
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	330.00	330.00
(b) Reserves and surplus	442.49	436.25
(b) Money Received against share warrents	-	-
	772.49	766.25
2 Share application money pending allotments		
3 Non-current liabilities		
(a) Long-term borrowings	85.41	54.01
(b) Deferred tax liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long term provision	-	-
	85.41	54.01
4 Current liabilities		
(a) Short Term Borrowings		
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	54.37	34.71
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	306.91	215.81
(c) Other current liabilities	4.40	14.42
(d) Short-term provisions	1.52	-
	367.20	264.94
TOTAL	1,225.10	1,085.20
B ASSETS		
1 Non-current assets		
(a) (i) Property, Plant and Equipment	166.55	164.59
(ii) Intangible assets	-	-
(iii) Capital Work in progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current investments	0.16	0.16
(c) Deferred Tax Assets (Net)	11.51	12.12
(d) Long term loans and Advances	20.18	10.46
(e) Other Non Current Assets	5.54	5.54
	203.94	192.87
2 Current assets		
(a) Current Investments	-	-
(b) Inventories	275.80	208.94
(c) Trade receivables	635.29	578.07
(d) Cash and cash equivalent	32.98	41.91
(e) Short-term loans and advances	71.90	56.14
(f) Other Current Assets	5.19	7.27
	1,021.16	892.33
TOTAL	1,225.10	1,085.20
Place: Mumbai	For and on behalf of the Board of Directors of KMS Medisurgi Ltd	
Date: 14th November 2024	 Siddharth Kanakia Managing Director DIN: 07595098	
		

Cash Flow Statement for the Half year ended 30th September, 2024

	As on 30th September, 2024		As on ended 31st March 2024	
	Unaudited Rs in lacs		Audited Rs in lacs	
A Cash Flow from Operating Activities				
Profit for the year		10.45		60.43
Adjustments for :				
Depreciation	12.34		25.09	
Non cash expense	-		6.05	
Interest paid	0.51		0.01	
Interest received	(0.24)	12.61	(0.77)	30.38
Operating Profit before Working Capital Changes		23.06		90.81
Adjustments for :				
Increase / (Decrease) in Trade payables	110.77		123.71	
Increase / (Decrease) in Other Current Liabilities	(10.46)		(25.20)	
Increase / (Decrease) in Short Term Provisions	-		-	
(Increase) / Decrease in Inventories	(66.86)		(116.97)	
(Increase) / Decrease in Other Current Assets	57.92		(0.60)	
(Increase) / Decrease in Short Term Loans & Advances	-		-	
(Increase) / Decrease in Trade & Other receivables	(57.22)	34.14	75.48	56.42
Cash Generated from Operations		57.20		147.23
Direct taxes paid		(11.31)		(26.37)
Net Cash from Operating Activities	[A]	45.90	[A]	120.85
B Cash Flow from Investment Activities				
Purchase of Assets	(14.31)		(13.32)	
Capital advances	(70.00)		(40.00)	
Sales of Assets	-		-	
Fixed Deposit with Maturity of more than 12 months	-		1.28	
Interest received	-		-	
Dividend received	-	(84.31)	-	(52.04)
Net Cash from Investing Activities	[B]	(84.31)	[B]	(52.04)
C Cash Flow from Financing Activities				
Proceeds from borrowings	31.40		-	
Repayment of borrowings	-		(45.07)	
Increase in Share Capital	-		-	
Interest Income	0.24		0.77	
Interest Expenses	(0.51)		(0.01)	
Dividend On Equity Shares	(1.65)		(1.65)	
Dividend Distribution Tax	-	29.48	-	(45.96)
Net Cash Flow from Financial Activities	[C]	29.48	[C]	(45.96)
Net Cash increase/(Decrease) in cash and Cash equivalents	(A+B+C)	(8.93)	(A+B+C)	22.86
Cash and Cash Equivalents (Opening) :				
Cash on Hand		0.88	0.46	
Balance with Banks		41.03	18.60	19.05
Cash and Cash Equivalents (Closing) :				
Cash on Hand		0.31	0.88	
Balance with Banks		32.66	41.03	41.91

Notes :

- The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Accounting Standard - 3 (AS3) 'Cash Flow Statement' issued by the Institute of Chartered Accountant of India.
- Previous year's figures have been regrouped or rearranged wherever necessary.



For and on behalf of the Board of Directors of
KMS Medisurgi Ltd

Siddharth Kanakia
Siddharth Kanakia
Managing Director
DIN: 07595098

Place: Mumbai
Date: 14th November 2024

KMS MEDISURGI LIMITED

CIN NO: L51397MH1999PLC119118

297/301 May Building, Gr. Floor Marine lines(East) Princess Street Mumbai Mumbai City MH 400002 IN

Statement of Unaudited Financial Results for the Half Year ended 30th September, 2024

(Rs. In Lakhs)

Sr.No	Particulars	Six Months ended	Preceeding Six Months ended	Corresponding Six Months ended	Year Ended	Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	Income					
I	Revenue from operations	781.38	673.22	715.24	1,388.46	1,102.73
II.	Other Income	2.29	3.00	6.31	9.31	1.54
III.	Total Income (I + II)	783.67	676.22	721.55	1,397.77	1,104.27
IV	Expenses:					
	Cost of materials consumed	630.34	549.18	525.38	1,074.56	791.36
	Change in Inventories of Stock in Trade	-	-	-	-	-
	Employee benefits expense	56.74	75.20	48.56	123.76	106.12
	Finance costs	0.59	2.08	-	2.08	0.02
	Depreciation and amortization expense	12.34	12.92	12.17	25.09	31.75
	Other expenses	73.20	60.98	50.87	111.85	109.16
	Total expenses	773.21	700.36	636.98	1,337.34	1,038.41
V.	Profit before exceptional and extraordinary items and tax (III-IV)	10.46	(24.14)	84.57	60.43	65.85
VI.	Exceptional items					
VII.	Profit before extraordinary items and tax (V - VI)	10.46	(24.14)	84.57	60.43	65.85
VIII.	Extraordinary Items					
IX.	Profit before tax (VII- VIII)	10.46	(24.14)	84.57	60.43	65.85
X	Tax expense:					
	(1) Current tax	1.96	(6.00)	22.00	16.00	19.00
	(2) Current tax relating to prior years	-	(0.15)	-	(0.15)	0.88
	(3) Deferred tax Asset / Liability	0.61	(3.05)	2.25	(0.80)	(11.32)
XI	Profit (Loss) for the period (IX-X)	7.89	(14.94)	60.32	45.38	57.29
XIV	Paid-up Equity Share Capital (Face Value of Rs. 10 per Share)	330.00	330.00	330.00	330.00	330.00
XV	Earnings per equity share: of Rs. 10 Each (Not Annualised)					
	(a) Basic	0.24	(0.45)	1.83	1.38	1.74
	(b) Diluted	0.24	(0.45)	1.83	1.38	1.74

Notes:

- The above results have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 14 November, 2024 and have been and have been subject to review bby the Statutory Auditors of the Company.
- The previous period figures have been regrouped / reclassified wherever necessary.
- The above results are also available on our website www.kmsgroup.in and the stock exchange's website www.bseindia.com
- The Statement includes results for the half year ended 31st March, 2024 being the balancing figures between the audited figures in respect of the full financial year ended on 31st March, 2024 and reviewed figures in respect of half yearly figures as on 30th September, 2023.
- The company is operating in only one segment accordingly no separate reporting is required.
- As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requirements) Regulations 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.
- There are no Investor complaints received/ pending as on 30th September, 2024.

For and on behalf of the Board of Directors of
KMS Medisurgi Ltd

Siddharth Kanakia
Managing Director
DIN: 07595098Place : Mumbai
Date: 14th November 2024