



## KMS MEDISURGI LIMITED

CIN L51397MH1999PLC119118

Plot no. 297-301, May Building, Gr. Floor Marine lines (EAST), Princess Street Mumbai City  
MH-400002 IN Ph-022-66107700/22, 022-67498822, Facsimile: +91-22-22061111,  
Website:-www.kmsgroup.in, E-mail id: info@kmsgroup.in

13<sup>th</sup> November, 2021

To,  
BSE limited  
Phiroze jeejeebhoy towers,  
Dalal street,  
Mumbai 400001

**Ref: KMS Medisurgi limited (scrip code- 540468)**

**Sub: Adoption of Unaudited Financial Result for the half year ended 30<sup>th</sup> September 2021.**

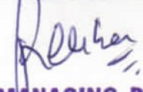
Dear Sir,

In pursuance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements Regulations, 2015), we hereby submit the Unaudited Financial Results alongwith the Limited Review Report for the half year ended 30<sup>th</sup> September 2021.

Kindly take the same on your record and oblige.

Thanking You.

For KMS MEDISURGI LIMITED  
**FOR KMS MEDISURGI LIMITED**

  
**MANAGING DIRECTOR**

**REKHA DEVANG KANAKIA**  
Managing Director  
00346198

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs. In Lakhs)

Sr.No	Particulars	Six Month Ended	Preceding 6 Months Ended	Corresponding 6 Months Ended	Year Ended	Year Ended
		30.09.2021	31.03.2021	30.09.2020	31.03.2021	31.03.2020
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	<b>Income</b>					
I	<b>Revenue from operations</b>	550.05	474.58	276.40	750.98	1,034.41
II.	<b>Other Income</b>	0.15	9.60	0.04	9.64	(0.32)
III.	<b>Total Income (I + II)</b>	550.20	484.18	276.44	760.62	1,034.09
IV	<b>Expenses:</b>					
	Cost of materials consumed	438.44	354.91	222.21	577.12	792.83
	Change in Inventories of Stock in Trade	-	8.39	(8.39)	-	-
	Employee benefits expense	35.40	44.78	23.60	68.38	75.89
	Finance costs	1.50	2.10	1.22	3.32	7.10
	Depreciation and amortization expense	14.13	17.52	15.60	33.12	40.52
	Other expenses	44.50	41.80	13.15	54.95	99.50
	<b>Total expenses</b>	533.97	469.50	267.39	736.89	1,015.84
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	16.22	14.68	9.05	23.73	18.25
VI.	<b>Exceptional items</b>	-	-	-	-	-
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>	16.22	14.68	9.05	23.73	18.25
VIII.	<b>Extraordinary Items</b>	-	-	-	-	-
IX.	<b>Profit before tax (VII- VIII)</b>	16.22	14.68	9.05	23.73	18.25
X	<b>Tax expense:</b>					
	(1) Current tax	-	7.89	-	7.89	7.00
	(2) Current tax relating to prior years	-	-	-	-	-
	(3) Deferred tax Asset / Liability	-	-	-	-	-
XI	<b>Profit (Loss) for the period (IX-X)</b>	16.22	6.79	9.05	15.84	11.25
XII	<b>Other comprehensive Income</b>	-	-	-	-	-
	a) Items not to be reclassified subsequently to profit or loss valuation	-	-	-	-	-
	Income tax effect on above	-	-	-	-	-
	b) Items to be reclassified subsequently to profit or loss other comprehensive income for the period, net of tax	-	-	-	-	-
XIII	<b>Total Comprehensive income for the period net of tax (XI+XII)</b>	-	-	-	-	-
XIV	<b>Paid-up Equity Share Capital (Face Value of Rs. 10 per Share)</b>	330.00	330.00	330.00	330.00	330.00
XV	<b>Earnings per equity share: of Rs. 10 Each (Not Annualised)</b>					
	(a) Basic	0.49	0.10	0.27	0.37	0.34
	(b) Diluted	0.49	0.10	0.27	0.37	0.34

## Notes:

- The Company's Standalone financial results for the half Year ended 30th September 2021 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 13th November 2021.
- Figures of previous reporting periods have been regrouped/reclassified wherever necessary to correspond with the figures of the current reporting
- As per MCA Notification No.: G.S.R. 111 (E) dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) regulation, 2009 are exempted from Compulsory requirement of IND-AS. As the Company is covered under exempted category, it has not accepted IND-AS for preparation of financial results
- The above results are also available on our website [www.kmsgroup.in](http://www.kmsgroup.in) and the stock exchange's website [www.bseindia.com](http://www.bseindia.com)
- Preceding six months figures as at 31.03.2021 is a balancing figure between the annual audited figures as on 31.03.2020 and unaudited six months figures as on 30.09.2020.
- The company is operating in only one segment accordingly no separate reporting is required.
- Previous period's/ year's have been regroup/ rearranged wherever necessary.
- There are no Investor Complaints Received/Pending as on September 30, 2021.

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

FOR KMS MEDISURGI LIMITED

MANAGING DIRECTOR

Rekha Kanakia  
Managing Director  
DIN No. 00346198



## 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 STANDALONE BALANCE SHEET FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021

Particulars		Note No.	As on 30th September 2021	As on 31st March 2021
			Unaudited	Audited
			Rs in lacs	Rs in lacs
I.	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
	(a) Share capital		330.00	330.00
	(b) Reserves and surplus		331.59	315.36
			661.59	645.36
2	<b>Non-current liabilities</b>			
	(a) Long-term borrowings		99.82	102.57
	(b) Long-term provisions			
3	<b>Current liabilities</b>			
	(a) Short-term borrowings		-	-
	(b) Trade payables		234.06	176.25
	(c) Other current liabilities		3.19	3.61
	(d) Short tem Provisions		0.17	5.68
	<b>TOTAL</b>		998.83	933.47
II.	<b>ASSETS</b>			
	<b>Non-current assets</b>			
1	(a) Fixed assets			
	(i) Tangible assets		154.85	165.37
	(ii) Intangible assets		-	-
	(b) Non-current investments		0.16	0.16
	(c) Deferred Tax asset			
	(d) Long-term loans and advances			
	(e) Long Term Trade Receivables			
2	<b>Current assets</b>			
	(a) Inventories		105.54	66.67
	(b) Trade receivables		679.42	627.68
	(c) Cash and cash equivalents		35.58	61.27
	(d) Short-term loans and advances		23.20	12.24
	(e) Other Current Assets		0.08	0.08
	<b>TOTAL</b>		998.83	933.47

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

FOR KMS MEDISURGI LIMITED

  
 MANAGING DIRECTOR

Rekha Kanakia

Managing Director

DIN No. 00346198

 Place : Mumbai  
 Date: 13.11.2021

KMS MEDISURGI LIMITED	
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UNAUDITED STANDALONE BALANCE SHEET FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021	

		Rs. In Lakhs			
A	CASH FLOW FROM OPERATING ACTIVITIES	Period ended 30th September 2021		Period ended March 31, 2020	
	Profit for the year		16.22		15.84
	Adjustments for :				
	Depreciation	14.13		33.12	
	Interest paid	0.14		0.86	
	Interest received	(0.14)		(6.66)	
			14.13		27.32
	Operating Profit before Working Capital Changes		30.35		43.16
	Adjustments for :				
	Increase / (Decrease) in Trade payables	57.81		22.78	
	Increase / (Decrease) in Other Current Liabilities	(0.41)		(6.41)	
	Increase / (Decrease) in Short Term Provisions	(5.50)		3.69	
	(Increase) / Decrease in Inventories	(38.88)		68.35	
	(Increase) / Decrease in Other Current Assets	-		0.01	
	(Increase) / Decrease in Short Term Loans & Advances	(10.96)		0.64	
	(Increase) / Decrease in Trade & Other receivables	(51.73)	(49.67)	(78.06)	11.00
	Cash Generated from Operations		(19.32)		54.16
	Direct taxes paid		-		(1.11)
	Net Cash from Operating Activities	[A]	(19.32)	[A]	53.05
B	CASH FLOW FROM INVESTMENT ACTIVITIES				
	Purchase of Assets		(3.61)		(17.08)
	Sales of Assets				
	Sales / (Purchases) of Investments				
	Interest received		0.14		6.66
	Dividend received				
	Net Cash from Investing Activities	[B]	(3.47)	[B]	(10.42)
C	CASH FLOW FROM FINANCING ACTIVITIES				
	Proceeds from borrowings		(2.75)		(8.01)
	Repayment of borrowings				-
	Increase in Share Capital				-
	Increase in Share Premium				-
	Interest Expenses		(0.15)		(0.85)
	Dividend On Equity Shares		-		(1.65)
	Dividend Distribution Tax		-		-
	Net Cash Flow from Financial Activities	[C]	(2.90)	[C]	(10.51)
	Net Cash increase/(Decrease) in cash and Cash equivalents	(A+B+C)	(25.69)	(A+B+C)	32.12
	Cash and Cash Equivalents (Opening) :				
	Cash on Hand	1.12		0.78	
	Balance with Banks	60.14	61.26	28.36	29.14
	Cash and Cash Equivalents (Closing) :				
	Cash on Hand	0.85		1.12	
	Balance with Banks	34.72	35.57	60.14	61.26

Notes :

- 1 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.
- 2 Previous year's figures have been regrouped or rearranged wherever necessary.

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

**FOR KMS MEDISURGI LIMITED**

**MANAGING DIRECTOR**

Rekha Kanakia  
Managing Director  
DIN No. 00346198





# KALPESH JAIN AND ASSOCIATES

CHARTERED ACCOUNTANTS

Shop No. 1, Ground Floor, Marine Palace, Chandanwadi, Chira Bazar,  
Marine Lines (E), Mumbai - 400 002.

Tel. No. : +91 7900082881 | Email Id :-kjainassociates@gmail.com

## LIMITED REVIEW REPORT

To  
The Board of Directors of  
KMS MEDISURGI LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **KMS Medisurgi Limited** for six months ended 30<sup>th</sup> September 2021 ("the statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. 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 applicable Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. . Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of person 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 the Standards of Auditing 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 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 i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No CIR/CFD/FAC/62/2016 dated 5 July 2016 including manner in which it is to be disclosed, or that it contains any material misstatement.

For **Kalpesh Jain & Associates.**  
Chartered Accountants  
Firm's Registration No : 132603W



A handwritten signature in blue ink that reads "Kalpesh".

Place : Mumbai  
Date : 13<sup>th</sup> November 2021

**Kalpesh M . Jain**  
Partner  
M. No. 140164  
**UDIN : 21140164AAAADO8549**