



KMS MEDISURGI LIMITED

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

CIN: L51397MH1999PLC119118

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

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

November 11, 2023

To,
BSE limited
Phiroze Jeejeebhoy towers,
Dalal Street,
Mumbai - 400001

Subject: Submission of Unaudited Financial Results for the quarter and Half year ended September 30, 2023

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 Requirement'), 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 half year ended 30th September, 2023, along with Statement of Assets and Liabilities and Statement of Cash Flows as on 30th September, 2023.
2. Limited review report on Unaudited Standalone Financial Results of the Company for the half year ended 30th September, 2023.

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

The Meeting was commenced at 11.00 am and concluded at 01.30 pm.

Yours Faithfully,
For KMS Medisurgi Limited

Siddharth Gaurang Kanakia
Managing Director
DIN: 07595098



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, 2023, 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. Based on our review conducted as above, 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

The Financial Results pertaining to corresponding half year ended September 30, 2022 in the Statement were reviewed by the predecessor auditors and the financial statements for the year ended March 31, 2023 and March 31, 2022 were audited by the predecessor auditors, who had expressed an unmodified opinion/ conclusion on that financial information.

The figures for the half year ended March 31, 2023 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, 2022 which were subject to limited review by the previous auditor.



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



Harsh H. Dedhia
Proprietor

Membership No. - 141494
UDIN: 23141494BGZIZU7958

Place: Mumbai
Date: November 11, 2023

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						
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023						
(Rs. In Lakhs)						
Sr.No	Particulars	Six month Ended	Preceding Six month Ended	Corresponding Six month Ended	Year Ended	Year Ended
		30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	Income					
I	Revenue from operations	715.24	534.70	568.03	1,102.73	1,031.69
II.	Other Income	6.31	1.17	0.36	1.54	5.13
III.	Total Income (I + II)	721.55	535.87	568.40	1,104.26	1,036.82
IV	Expenses:					
	Cost of materials consumed	525.38	366.87	424.49	791.36	779.18
	Change in Inventories of Stock in Trade			-	-	-
	Employee benefits expense	48.56	53.46	52.67	106.12	88.61
	Finance costs	-	0.02	-	0.02	0.15
	Depreciation and amortization expense	12.17	19.42	12.33	31.75	29.13
	Other expenses	50.87	51.70	57.46	109.16	111.23
	Total expenses	636.98	491.46	546.95	1,038.41	1,008.30
V.	Profit before exceptional and extraordinary items and tax (III-IV)	84.57	44.41	21.44	65.85	28.52
VI.	Exceptional items		-	-	-	-
VII.	Profit before extraordinary items and tax (V - VI)	84.57	44.41	21.44	65.85	28.52
VIII.	Extraordinary Items		-	-	-	-
IX.	Profit before tax (VII- VIII)	84.57	44.41	21.44	65.85	28.52
X	Tax expense:					
	(1) Current tax	22.00	14.50	4.50	19.00	7.00
	(2) Current tax relating to prior years	-	0.88	-	0.88	-
	(3) Deferred tax Asset / Liability	2.25	(2.45)	(8.86)	(11.32)	-
XI	Profit (Loss) for the period (IX-X)	60.32	31.48	25.81	57.29	21.52
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	1.83	0.95	0.78	1.74	0.65
	(b)Diluted	1.83	0.95	0.78	1.74	0.65

Notes:

- 1.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 11.11.2023 and have been subjected to limited review by the statutory auditors of the company.
2. The previous period figures have been regrouped / reclassified wherever necessary.
3. The above results are also available on our website www.kmsgroup.in and the stock exchange's website www.bseindia.com
4. The statements includes results for the half year ended 31st March, 2023 being balancing figures between the audited figures in respect of full financial year ended on 31st March 2023 and reviewed figures in respect of half year ended 30th September 2022.
5. The company is operating in only one segment accordingly no separate reporting is required.
6. 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.
7. There are no Investor complaints received/ pending as on 31st March, 2023

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


Siddharth Gaurang Kanakia
Managing Director
Din:07595098



Place : Mumbai
Date: 11.11.2023

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 2023		
(Rupees in Lakh)		
Particulars	As on 30th September, 2023	As on 31st March, 2023
	Unaudited	Audited
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	330.00	330.00
(b) Reserves and surplus	452.84	392.52
(b) Money Received against share warrents		
	782.84	722.52
2 Share application money pending allotments		
3 Non-current liabilities		
(a) Long-term borrowings	5.00	99.07
(b) Deferred tax liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long term provision	-	-
	5.00	99.07
4 Current liabilities		
(a) Short Term Borrowings	-	-
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small	2.08	4.52
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	245.97	122.29
(c) Other current liabilities	11.73	14.88
(d) Short-term provisions	12.57	8.90
	272.34	150.59
TOTAL	1,060.19	972.19
B ASSETS		
1 Non-current assets		
(i) Property, Plant and Equipment	176.09	182.41
(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)	9.06	11.32
(d) Long term loans and Advances		-
(e) Other Non Current Assets	4.46	5.74
	189.77	199.62
2 Current assets		
(a) Current Investments		-
(b) Inventories	225.93	91.97
(c) Trade receivables	535.61	653.55
(d) Cash and cash equivalents	37.32	19.05
(e) Short-term loans and advances	70.85	7.31
(f) Other Current Assets	0.70	0.69
	870.41	772.57
TOTAL	1,060.19	972.19

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



Siddharth Gaurang Kanakia
Managing Director
Din:07595098

Place: Mumbai
Date: 11.11.2023



KMS MEDISURGI LIMITED			
Plot no. 297-301, May Building, Gr. Floor Marine lines (EAST), Princess Street Mumbai City MH-400002			
Ph-022-66107700/22, 022-67498822, Facsimile: +91-22-22061111,			
Website:-www.kmsgroup.in, E-mail id: info@kmsgroup.in			
CIN NO: L51397MH1999PLC119118			
Unaudited Statement of Cash Flows for the Half Year ended 30th September 2023			
	As on 30th September, 2023		As on 31st March, 2023
	Unaudited		Audited
	Rs in lacs		Rs in lacs
A Cash Flow from Operating Activities			
Profit for the year	84.57		65.85
Adjustments for :			
Depreciation	12.17		31.75
Interest paid			0.02
Interest received	(0.39)	11.78	30.94
Operating Profit before Working Capital Changes	96.35		96.79
Adjustments for :			
Increase / (Decrease) in Trade payables	121.23		(87.10)
Increase / (Decrease) in Other Current Liabilities	(10.97)		11.34
Increase / (Decrease) in Short Term Provisions	-		-
(Increase) / Decrease in Inventories	(133.96)		4.63
(Increase) / Decrease in Other Current Assets	(63.55)		30.01
(Increase) / Decrease in Short Term Loans & Advances	-		-
(Increase) / Decrease in Trade & Other receivables	117.94	30.68	(40.24)
Cash Generated from Operations	127.03		56.54
Direct taxes paid	(10.51)		(10.71)
Net Cash from Operating Activities	[A] 116.52	[A]	45.83
B Cash Flow from Investment Activities			
Purchase of Assets	(5.85)		(66.11)
Sales of Assets	-		-
Fixed Deposit with Maturity of more than 12 months	1.28		(0.14)
Interest received			
Dividend received	(4.57)		(66.26)
Net Cash from Investing Activities	[B] (4.57)	[B]	(66.26)
C Cash Flow from Financing Activities			
Proceeds from borrowings			-
Repayment of borrowings	(94.07)		-
Increase in Share Capital			-
Interest Income	0.39		0.84
Interest Expenses			(0.02)
Dividend On Equity Shares			(1.65)
Dividend Distribution Tax	(93.69)		(0.83)
Net Cash Flow from Financial Activities	[C] (93.69)	[C]	(0.83)
Net Cash increase/(Decrease) in cash and Cash equivalents	(A+B+C) 18.27	(A+B+C)	(21.26)
Cash and Cash Equivalents (Opening) :			
Cash on Hand	0.46		1.24
Balance with Banks	18.60	19.05	39.07
			40.32
Cash and Cash Equivalents (Closing) :			
Cash on Hand	0.04		0.46
Balance with Banks	37.28	37.32	18.60
			19.05

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' notified under Companies (Accounting Standards) Rules 2021.
- 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

Siddharth Kanakia

Siddharth Gaurang Kanakia
Director
DIN: 07595098

Place : Mumbai
Date : 11.11.2023

