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

2nd May, 2025

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 02/05/2025

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, May 02, 2025 at 10:00 a.m. and concluded at 02:00 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 30th September, 2019 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

2. Approval of the standalone Audited financial results of the Company for the year ended on 31st March, 2020 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

3. Approval of the standalone un-audited financial results of the Company for the half year ended on 30th September, 2020 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

4. Approval of the standalone Audited financial results of the Company for the year ended on 31st March, 2021 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

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5. Approval of the standalone un-audited financial results of the Company for the half year ended on 30th September, 2021 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

6. Approval of the standalone Audited financial results of the Company for the year ended on 31st March, 2022 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

7. Approval of the standalone un-audited financial results of the Company for the half year ended on 30th September, 2022 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

8. Approval of the standalone Audited financial results of the Company for the year ended on 31st March, 2023 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and to take on record the Limited Review Report.

Thanking you,

Yours faithfully,

For, M/S. KIDS MEDICAL SYSTEMS LIMITED

NEHA KISHOR GOKHRU

Digitally signed by NEHA KISHOR GOKHRU
Date: 2025.06.06 18:01:38 +05'30'

NEHA KISHOR GOKHRU
Managing Director
DIN: 06491544

Encl.:- As Above

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

	Particulars	As at 30th Sept 2019	As at 31th March 2019
	EQUITY AND LIABILTIES		
1)	**Shareholders' funds**		
	(a) Equity Share capital	709.11	709.11
	(b) Reserves and Surplus	23.25	14.89
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	32.09	37.01
	(b) Trade payables	5.23	6.80
	(c) Other Current Liabilities	11.86	11.86
	(d) Short-term Provisions	3.00	3.00
	Total Current Liabilities	**52.18**	**58.67**
	Total Equity and Liabilities	**784.53**	**782.67**
	ASSETS		
1)	**Non-current assets**		
	(a) Proprety,Plant and Equipment		
	(i) Tangible assets	18.54	18.42
	(ii) Intangible Assets	-	-
	(iii) Intangible Assets under development	-	-
	(iv) Capital Work in Progress	0.06	0.12
	(b) Long-term Loans and Advances	7.00	7.00
	(c) Other Non Current Assets	13.66	13.75
	(d) Deferred tax Asset(Net)	1.10	1.10
	Total Non-current Assests	40.36	40.39
2)	**Current assets**		
	(a) Inventories	-	-
	(b) Trade Receivables	22.25	22.33
	(c) Cash and Cash Equivelants	18.54	19.04
	(d) Short-term Loans and advances	703.38	700.90
	Total Current Assets	**744.18**	**742.28**
	Total Assets	**784.53**	**782.67**

Neha Gokhru

KIDS MEDICAL SYSTEM LIMITED
CIN No.L85110GJ2013PLC075191

Registered office:F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite,Ahmedabad, Ahmedabad, Gujarat, India, 380015

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 30TH SEPTEMBER 2019

(Rs. in Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE			
		Half year ended			Year ended
		30-09-2019 Reviewed	31-03-2019 Audited	30-09-2018 Reviewed	31-03-2019 Audited
1	**Income from operations**				
(a)	Revenue from operations	13.16	18.42	15.77	34.19
(c)	Other Income	0.09	0.11	0.00	0.11
	Total Income from operations	**13.24**	**18.53**	**15.77**	**34.30**
2	**Expenses**				
(a)	Cost of materials consumed	0.05	21.03	0.84	21.87
(b)	Purchases of stock in trade	-	-	-	-
(c)	Changes in inventories	-	-	-	-
(d)	Employee Benefits Expenses	1.40	14.15	10.66	24.15
(e)	Finance Costs	0.09	0.16	0.20	0.80
(f)	Depreciation and Amortization Expenses	0.00	0.00	0.00	0.00
(g)	Other expenses	3.34	8.43	12.83	21.49
	Total Expenses	**4.88**	**43.77**	**24.53**	**68.30**
3	**Profit from ordinary activities before tax (1 - 2)**	**8.36**	**(25.24)**	**(8.76)**	**(34.00)**
4	Tax expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-	-	-	-
5	**Net Profit from ordinary activities after tax (3 - 4)**	**8.36**	**(25.24)**	**(8.76)**	**(34.00)**
8	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11
(a)	Basic (In Rupees)	0.12	(0.36)	(0.12)	(0.48)
(b)	Diluted (In Rupees)	0.12	(0.36)	(0.12)	(0.48)

Place: Ahmedabad
Date: 02/05/2025

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

Neha Gokhru

NEHA KISHOR GOKHRU
(DIN: 06491544)
Managing Director

Notes:

1. The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2-May-2025

2. 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.

3. 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4. 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.

5. Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date: 2-May-2025

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

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN: 06491544)
Managing Director

Cash flow Statement For the period ended 30th September,2019

			(Rs. in lakhs)
Sr No.	**Particulars**	**Six months Ended 30/09/2019**	**Six months Ended 30/03/2019**
A.	**Cash flow from operating activites**		
	Net profit before tax	8.36	(25.24)
	Sundry balances / Excess Liabilities written back	-	-
	Interest on FD	(0.09)	(0.11)
	Provision for Audit Fees	-	-
	Depreciation	-	-
	Bad Debt	-	-
	Operating profit before working capital changes	**8.28**	**(25.35)**
	Adjustments for:-		
	Movements in working capital :		
	(Increase)/ decrease in Current Asset	(2.40)	14.99
	Increase/ (decrease) in Current liabilities	(6.50)	10.46
	Cash generated from operations	**(0.62)**	**0.11**
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	**(0.62)**	**0.11**
B.	**Cash flow from investing activites**		
	Increase in Loans & Advances	0.09	(0.09)
	Proceeds from loans and advances	-	-
	Repayment of Loans & Advances	-	-
	Additions in Fixed Assets	(0.06)	-
	Deletions in Fixed Assets	-	-
	(Increase)/Decrease in Deposits	-	-
	Interest Received	0.09	0.11
	Net cash inflow / (outflow) from investing activities	**0.12**	**0.02**
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	-	-
	Net cash inflow / (outflow) used in financing activities	**-**	**-**
	Net changes in cash and cash equivalents	**(0.50)**	**0.13**
	Opening Cash and cash equivalents	**19.04**	**18.92**
	Closing Cash and cash equivalents	**18.54**	**19.04**

Neha Gokhru

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") ("the Company"), for the half year ended September 30, 2019 (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.*

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

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)

MAAK & ASSOCIATES CHARTERED ACCOUNTANTS FRN 135024W AHMEDABAD

Marmik Shah
(Partner)
(M. No. 133926)
UDIN: - 25133926BMJGWW7702

Place: Ahmedabad
Date: 02-05-2025

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

Particulars	As at 31st Mar 2020	As at 31st Mar 2019
EQUITY AND LIABILTIES		
1) **Shareholders' funds**		
(a) Equity Share capital	709.11	709.11
(b) Reserves and Surplus	27.99	14.89
	737.10	**724.00**
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	25.20	37.01
(b) Trade payables	7.73	6.80
(c) Other Current Liabilities	11.86	11.86
(d) Short-term Provisions	4.50	3.00
Total Current Liabilities	**49.29**	**58.67**
Total Equity and Liabilities	**786.39**	**782.67**
ASSETS		
1) **Non-current assets**		
(a) Proprety,Plant and Equipment		
(i) Tangible assets	18.75	18.54
(ii) Intangible Assets	-	-
(iii) Intangible Assets under development	-	-
(iv) Capital Work in Progress	-	-
(b) Long-term Loans and Advances	8.13	7.00
(c) Other Non Current Assets	13.75	13.75
(d) Deferred tax Asset(Net)	1.10	1.10
2) **Current assets**		
(a) Inventories	-	-
(b) Trade Receivables	22.25	22.33
(c) Cash and Cash Equivelants	18.55	19.04
(d) Short-term Loans and advances	703.86	700.90
Total Assets	**786.39**	**782.67**

Neha Gokhru

KIDS MEDICAL SYSTEM LIMITED
CIN: L85110GJ2013PLC075191
Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015
Telephone: , e-mail: , Website:

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 31ST MARCH 2020

(Rs. In Lakhs unless and otherwise stated)

Particulars	STANDALONE				
	Half year ended			Year ended	
	31-03-2020 Audited	30-09-2019 Reviewed	31-03-2019 Audited	31-03-2020 Audited	31-03-2019 Audited
Income from operations					
Revenue from operations	12.46	13.16	18.42	25.61	34.19
Other Income	0.05	0.09	0.11	0.14	0.11
Total Income from operations	12.51	13.24	18.53	25.75	34.30
Expenses					
Cost of materials consumed	-	0.05	21.03	0.05	21.87
Purchases of stock in trade	-	-	-	-	-
Changes in inventories	-	-	-	-	-
Employee Benefits Expenses	2.50	1.40	14.15	3.90	24.15
Finance Costs	0.08	0.09	0.16	0.17	0.80
Depreciation and Amortization Expenses	-	-	-	-	-
Other expenses	5.17	3.34	8.43	8.52	21.49
Total Expenses	7.75	4.88	43.77	12.64	68.30
Profit from ordinary activities before tax (1 - 2)	4.75	8.36	(25.24)	13.11	(34.00)
Tax expense					
a) Current Tax	-	-	-	-	-
b) Deferred Tax	-	-	-	-	-
Net Profit from ordinary activities after tax (3 - 4)	4.75	8.36	(25.24)	13.11	(34.00)
Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11	709.11
Basic (In Rupees)	0.07	0.12	(0.36)	0.18	(0.48)
Diluted (In Rupees)	0.07	0.12	(0.36)	0.18	(0.48)

Place: Ahmedabad
Date: 2-May-2025

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

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN:06491544)
Managing Director

Notes:

1	The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2nd May,2025.
2	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.
3	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 excercised necessary due diligence to ensure that such financial results provide true and fair view.
4	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.
5	Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date:02/05/2025

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

Neha Gokhru

(~~Name~~ NEHA KISHOR GOKHRU)
(DIN: 06491544)
Managing Director

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075151

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

Cash flow Statement For the period ended 31th March, 2020

(Rs. in lakhs)

Sr No.	Particulars	As at 31st Mar 2020	As at 31st Mar 2019
A.	**Cash flow from operating activites**		
	Net profit before tax	13.11	(34.00)
	Adjustments for :		
	Depreciation & Amortisation Exp	-	-
	Stamp duty for Increase in Capital	-	-
	Dividend Income	-	-
	Interest Income	(0.14)	(0.11)
	Preliminary Exp. W/off		-
	Finance Cost	0.17	0.80
	Operating profit before working capital changes	13.14	(33.31)
	Adjustments for Movements in working capital :		
	Trade receivable	0.08	-
	Other Loans and advances receivable	(2.97)	(8.67)
	Inventories	-	19.65
	Trade Payables	0.93	1.50
	Other Current Liabilites	1.50	8.70
	Short term Provisions	-	-
	Cash generated from operations	12.68	(12.12)
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	12.68	(12.12)
B.	**Cash flow from investing activites**		
	Purchase of Fixed Assets	(0.21)	-
	Sale of Fixed Assets	-	-
	Purchase of Investment	-	-
	Sale / Redemption of Investment	-	-
	Movement in Other Non Current Assets	-	(0.31)
	Movement in Loan & Advances	(1.13)	(0.50)
	Interest Income	0.14	0.11
	Net cash inflow / (outflow) from investing activities	(1.20)	(0.69)
C.	**Cash inflow/(outflow) from financing activities**		
	Proceeds from Issue of Share Capital	-	-
	Changes in Short-term borrowings (NET)	(11.81)	7.02
	Proceeds from other long term liabilities	-	-
	Financial expenses	(0.17)	(0.80)
	Net cash inflow / (outflow) used in financing activities	(11.97)	6.23
D.	**Net changes in cash and cash equivalents**	(0.50)	(6.60)
E.	**Opening Cash and cash equivalents**	19.04	25.65
F.	**Cash and cash equivalents at the end of the period**	18.55	19.04
G.	**Cash And Cash Equivalents Comprise :**		
	Cash	18.47	18.67
	Bank Balance :		
	Current Account	0.08	0.38
	Deposit Account	-	-
	Total Cash And Cash Equivalents	18.55	19.04

For, Kids Medical Systems Limited

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN 06491544)
Managing Director

MAAK & ASSOCIATES
Chartered Accountants

Independent Auditor's Report (Disclaimer of Opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
KIDS MEDICAL SYSTEMS LIMITED

Report on the audit of the Standalone Financial Results

Disclaimer of Opinion

We have audited the accompanying standalone half yearly financial results of Kids Medical Systems limited (the "Company") for the Half year ended March 31, 2020 and the year-to-date results for the period from April 1, 2019 to March 31, 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements for the year ended 31st March 2020.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

In the course of carrying out our review/audit, we have attempted to obtain sufficient and appropriate audit evidence to satisfy ourselves that the items reflected in the financial statements are fairly stated, 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.***
3. ***In absence of the same we are unable to confirm the balance and nature of the transactions.***

4. ***We have not been provided with the rent agreements, invoices/ vouchers for expenses. We have relied only on management representation in this regard.***

5. ***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.***

& ASSOCIATES * FRN: 135024W AHMEDABAD * CHARTERED ACCOUNTANTS

6. *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.*

7. *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.

   We therefore take no responsibility of correctness of the said figure and other figures which can be affected by it.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

MAAK & ASSOCIATES FRN 135024W AHMEDABAD CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

MAAK & ASSOCIATES FRN 135024W AHMEDABAD CHARTERED ACCOUNTANTS

CA Marmik Shah
(Partner)
(M. No. 133926)
UDIN - 25133926BMJGWX2554

Place : Ahmedabad
Date : 02-05-2025

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

	Particulars	As at 30th Sept 2020	As at 31th March 2020
	EQUITY AND LIABILTIES		
1)	**Shareholders' funds**		
	(a) Equity Share capital	709.11	709.11
	(b) Reserves and Surplus	30.83	27.99
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	25.20	25.20
	(b) Trade payables	7.73	7.73
	(c) Other Current Liabilities	11.86	11.86
	(d) Short-term Provisions	4.50	4.50
	Total Current Liabilities	**49.29**	**49.29**
	Total Equity and Liabilities	**789.23**	**786.39**
	ASSETS		
1)	**Non-current assets**		
	(a) Proprety,Plant and Equipment		
	(i) Tangible assets	18.75	18.75
	(ii) Intangible Assets	-	-
	(iii) Intangible Assets under development	-	-
	(iv) Capital Work in Progress	-	-
	(b) Long-term Loans and Advances	8.13	8.13
	(c) Other Non Current Assets	13.75	13.75
	(d) Deferred tax Asset(Net)	1.10	1.10
	Total Non-current Assests	41.73	41.73
2)	**Current assets**		
	(a) Inventories	-	-
	(b) Trade Receivables	22.25	22.25
	(c) Cash and Cash Equivelants	21.88	18.55
	(d) Short-term Loans and advances	703.36	703.86
	Total Current Assets	**747.50**	**744.66**

Neha Gokhm

Total Assets	**789.23**	**786.39**

Neha Gokhale

KIDS MEDICAL SYSTEM LIMITED
CIN No.
Registered Office:
Telephone: , e-mail: , Website:

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 30TH SEPTEMBER 2020

(Rs. In Lakhs unless and otherwise stated)

Particulars	STANDALONE			
	Half year ended			Year ended
	30-09-2020 Reviewed	31-03-2020 Audited	30-09-2019 Reviewed	31-03-2020 Audited
Income from operations				
Revenue from operations	2.77	12.46	13.16	25.61
Other Income	0.06	0.05	0.09	0.14
Total Income from operations	**2.84**	**12.51**	**13.24**	**25.75**
Expenses				
Cost of materials consumed	-	-	0.05	0.05
Purchases of stock in trade	-	-	-	-
Changes in inventories	-	-	-	-
Employee Benefits Expenses	-	2.51	1.40	3.91
Finance Costs	0.00	0.08	0.09	0.17
Depreciation and Amortization Expenses	-	-	-	-
Other expenses	-	5.18	3.34	8.52
Total Expenses	**0.00**	**7.76**	**4.88**	**12.64**
Profit from ordinary activities before tax (1 - 2)	**2.84**	**4.75**	**8.36**	**13.11**
Tax expense				
a) Current Tax	-		-	-
b) Deferred Tax	-			
Net Profit from ordinary activities after tax (3 - 4)	**2.84**	**4.75**	**8.36**	**13.11**
Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11
Basic (In Rupees)	0.04	0.07	0.12	0.18
Diluted (In Rupees)	0.04	0.07	0.12	0.18

Place: Ahmedabad
Date: 2-May-2025

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

Neha Gokhru

NEHA KISHOR GOKHRU
(DIN: 06491544)
Managing Director

Notes:

1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2nd May,2025.

2 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.

3 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4 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.

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date:02/05/2025

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

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN: 06491544)
Managing Director

Cash flow Statement For the period ended 30th September,2020

(Rs. in lakhs)

Sr No.	Particulars	Six months Ended 30/09/2020	Six months Ended 30/03/2020
A.	**Cash flow from operating activites**		
	Net profit before tax	2.84	4.75
	Sundry balances / Excess Liabilities written back	-	-
	Interest on FD	(0.06)	(0.05)
	Provision for Audit Fees	-	1.50
	Depreciation	-	-
	Bad Debt	-	-
	Operating profit before working capital changes	**2.78**	**6.20**
	Adjustments for:-		
	Movements in working capital :		
	(Increase)/ decrease in Current Asset	0.49	(0.57)
	Increase/ (decrease) in Current liabilities	-	(4.39)
	Cash generated from operations	**3.27**	**1.24**
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	**3.27**	**1.24**
B.	**Cash flow from investing activites**		
	Increase in Loans & Advances	-	-
	Proceeds from loans and advances	-	-
	Repayment of Loans & Advances	-	-
	Additions in Fixed Assets	-	(0.15)
	Deletions in Fixed Assets	-	-
	(Increase)/Decrease in Deposits	-	-
	Interest Received	0.06	0.05
	Net cash inflow / (outflow) from investing activities	**0.06**	**(0.10)**
C.	**Cash inflow/(outflow) from financing activities**		
	Proceeds from Issue of Share Capital	-	-
	Proceeds from Short Term Borrowings	-	-
	Repayment of short-term borrowings	-	(1.13)
	Proceeds from other long term liabilities	-	-
	Net cash inflow / (outflow) used in financing activities	**-**	**(1.13)**
	Net changes in cash and cash equivalents	**3.33**	**0.01**
	Opening Cash and cash equivalents	**18.55**	**18.54**
	Closing Cash and cash equivalents	**21.88**	**18.55**

Neha Gokhale

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") ("the Company"), for the half year ended September 30, 2020 (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.*

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

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)

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

Marmik Shah
(Partner)
(M. No. 133926)
UDIN: - 25133926BMJGWY7184

Place: Ahmedabad
Date: 02-05-2025

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

	Particulars	As at 31st Mar 2021	As at 31st Mar 2020
	EQUITY AND LIABILTIES		
1)	**Shareholders' funds**		
	(a) Equity Share capital	709.11	709.11
	(b) Reserves and Surplus	29.38	27.99
		738.49	737.10
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	25.20	25.20
	(b) Trade payables	7.57	7.73
	(c) Other Current Liabilities	11.86	11.86
	(d) Short-term Provisions	6.00	4.50
	Total Current Liabilities	50.62	49.29
	Total Equity and Liabilities	789.12	786.39
	ASSETS		
1)	**Non-current assets**		
	(a) Proprety,Plant and Equipment		
	(i) Tangible assets	18.75	18.75
	(ii) Intangible Assets	-	-
	(iii) Intangible Assets under development	-	-
	(iv) Capital Work in Progress	-	-
	(b) Long-term Loans and Advances	8.13	8.13
	(c) Other Non Current Assets	13.75	13.75
	(d) Deferred tax Asset(Net)	1.10	1.10
2)	**Current assets**		
	(a) Inventories	-	-
	(b) Trade Receivables	22.25	22.25
	(c) Cash and Cash Equivelants	21.77	18.55
	(d) Short-term Loans and advances	703.36	703.86
	Total Assets	789.12	786.39

Neha Gokhru

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 31ST MARCH 2021

(Rs. in Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE				
		Half year ended			Year ended	
		31-03-2021 Audited	30-09-2020 Reviewed	31-03-2020 Audited	31-03-2021 Audited	31-03-2020 Audited
1	**Income from operations**					
(a)	Revenue from operations	-	2.77	12.46	2.77	25.61
(b)	Other Income	0.07	0.06	0.05	0.14	0.14
	Total Income from operations	**0.07**	**2.84**	**12.51**	**2.91**	**25.75**
2	**Expenses**					
(a)	Cost of materials consumed	-	-	-	-	0.05
(b)	Purchases of stock in trade	-	-	-	-	-
(c)	Changes in inventories	-	-	-	-	-
(d)	Employee Benefits Expenses	-	-	2.29	-	3.91
(e)	Finance Costs	0.02	-	0.08	0.02	0.17
(f)	Depreciation and Amortization Expenses	-	-	-	-	-
(g)	Other expenses	1.50	0.00	5.63	1.50	8.52
	Total Expenses	1.52	0.00	7.99	1.52	12.64
3	**Profit from ordinary activities before tax (1 - 2)**	(1.45)	2.84	4.51	1.39	13.11
4	Tax expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
5	**Net Profit from ordinary activities after tax (3 - 4)**	(1.45)	2.84	4.51	1.39	13.11
	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11	709.11
6						
(a)	Basic (in Rupees)	(0.02)	0.04	0.06	0.02	0.18
(b)	Diluted (in Rupees)	(0.02)	0.04	0.06	0.02	0.18

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

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN: 06401544)
Managing Director

Place: Ahmedabad

Date: 2-May-2025

Notes:

1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2nd May,2025.

2 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 dared 5th July 2016.

3 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4 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.

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date:02/05/2025

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

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN: 06491544)
Managing Director

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

Cash flow Statement For the period ended 31th March,2021

(Rs. in lakhs)

Sr No.	Particulars	As at 31st Mar 2021	As at 31st Mar 2020
A.	**Cash flow from operating activites**		
	Net profit before tax	1.39	13.11
	Adjustments for :		
	Depreciation & Amortisation Exp.	-	-
	Stamp duty for Increase in Capital	-	-
	Dividend Income	-	-
	Interest Income	(0.14)	(0.14)
	Preliminary Exp. W/off	-	-
	Finance Cost	0.02	0.17
	Operating profit before working capital changes	1.27	13.14
	Adjustments for Movements in working capital :		
	Trade receivable	-	0.08
	Other Loans and advances receivable	0.50	-2.97
	Inventories	-	-
	Trade Payables	(0.17)	0.93
	Other Current Liabilites	1.50	1.50
	Short term Provisions	-	-
	Cash generated from operations	3.11	12.68
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	3.11	12.68
B.	**Cash flow from investing activites**		
	Purchase of Fixed Assets	-	-0.21
	Sale of Fixed Assets	-	-
	Purchase of Investment	-	-
	Sale / Redemption of Investment	-	-
	Movement in Other Non Current Assets	-	-
	Movement in Loan & Advances	-	-1.13
	Interest Income	0.14	0.14
	Net cash inflow / (outflow) from investing activities	0.14	(1.20)
C.	**Cash inflow/(outflow) from financing activities**		
	Proceeds from Issue of Share Capital	-	-
	Changes in Short-term borrowings (NET)	-	-11.81
	Proceeds from other long term liabilities	-	-
	Financial expenses	(0.02)	(0.17)
	Net cash inflow / (outflow) used in financing activities	(0.02)	(11.97)
D.	**Net changes in cash and cash equivalents**	3.23	(0.50)
E.	**Opening Cash and cash equivalents**	18.55	19.04
F.	**Cash and cash equivalents at the end of the period**	21.77	18.55
G.	**Cash And Cash Equivalents Comprise :**		
	Cash	18.46	18.47
	Bank Balance :		
	Current Account	3.31	0.08
	Deposit Account	-	-
	Total Cash And Cash Equivalents	21.77	18.55

Neha Golchha

Independent Auditor's Report (Disclaimer of Opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
KIDS MEDICAL SYSTEMS LIMITED

Report on the audit of the Standalone Financial Results

Disclaimer of Opinion

We have audited the accompanying standalone half yearly financial results of Kids Medical Systems limited (the "Company") for the Half year ended March 31, 2021 and the year-to-date results for the period from April 1, 2020 to March 31, 2021, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements for the year ended 31st March 2021.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

In the course of carrying out our review/audit, we have attempted to obtain sufficient and appropriate audit evidence to satisfy ourselves that the items reflected in the financial statements are fairly stated, 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.***
3. ***In absence of the same we are unable to confirm the balance and nature of the transactions.***

4. ***We have not been provided with the rent agreements, invoices/ vouchers for expenses. We have relied only on management representation in this regard.***

5. ***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.***

MAAK & ASSOCIATES FRN 135024W AHMEDABAD CHARTERED ACCOUNTANTS

6. ***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.***

7. ***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.

   We therefore take no responsibility of correctness of the said figure and other figures which can be affected by it.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

MAAK & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 135024W AHMEDABAD

CA Marmik Shah
(Partner)
(M. No. 133926)
UDIN - 25133926BMJGWZ7597

Place : Ahmedabad
Date : 02-05-2025

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

	Particulars	As at 30th Sept 2021	As at 31st March 2021
	EQUITY AND LIABILTIES		
1)	**Shareholders' funds**		
	(a) Equity Share capital	709.11	709.11
	(b) Reserves and Surplus	27.88	29.38
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	-	-
	Current liabilities		
	(a) Short-term Borrowings	25.70	25.70
	(b) Trade payables	7.73	7.73
	(c) Other Current Liabilities	11.94	11.94
	(d) Short-term Provisions	7.50	6.00
	Total Current Liabilities	**52.87**	**51.37**
	Total Equity and Liabilities	**789.87**	**789.87**
1)	**ASSETS**		
	Non-current assets		
	(a) Property, Plant and Equipment	18.62	18.62
	(i) Tangible assets	-	-
	(ii) Intangible Assets	-	-
	(iii) Intangible Assets under development	-	-
	(iv) Capital Work in Progress	0.12	0.12
	(b) Long-term Loans and Advances	8.39	8.39
	(c) Other Non Current Assets	13.66	13.66
	(d) Deferred tax Asset(Net)	1.10	1.10
2)	**Current assets**		
	(a) Inventories	-	-
	(b) Trade Receivables	22.33	22.33
	(c) Cash and Cash Equivelants	21.77	21.77
	(d) Short-term Loans and advances	703.86	703.86
	Total Current Assets	**747.97**	**747.97**
	Total Assets	**789.87**	**789.87**

Neha Gokhm

KIDS MEDICAL SYSTEM LIMITED
CIN No. L85110GJ2013PLC075191
Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 30TH SEPTEMBER 2021

(Rs. In Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE			
		Half year ended			Year ended
		30-09-2021 Reviewed	31-03-2021 Audited	30-09-2020 Reviewed	31-03-2021 Audited
1	Income from operations				
(a)	Revenue from operations	-	-	2.77	2.77
(c)	Other Income	-	0.07	0.06	0.14
	Total Income from operations	-	0.07	2.84	2.91
2	Expenses				
(a)	Cost of materials consumed	-	-	-	
(b)	Purchases of stock in trade	-	-	-	
(c)	Changes in inventories	-	-	-	
(d)	Employee Benefits Expenses	-	-	-	
(e)	Finance Costs	-	0.02	0.00	0.02
(f)	Depreciation and Amortization Expenses	-	-	-	-
(g)	Other expenses	-	1.50	-	1.50
	Total Expenses	-	1.52	0.00	1.52
3	Profit from ordinary activities before tax (1 - 2)	-	(1.45)	2.84	1.39
4	Tax expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-	-	-	
5	Net Profit from ordinary activities after tax (3 - 4)	-	(1.45)	2.84	1.39
8	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11
(a)	Basic (In Rupees)	-	(0.02)	0.04	0.02
(b)	Diluted (In Rupees)	-	(0.02)	0.04	0.02
9	Reserves Excluding Revaluation Reserves as at Balance Sheet date				

Place: Ahmedabad
Date : 02/05/2025

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

Neha Gokhru

NEHA KISHOR GOKHRU
(DIN: 06491544)
Managing Director

Notes:

1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2nd May,2025.

2 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.

3 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4 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.

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date : 02/05/2025

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

Neha Gokhru

NEHA KISHOR GOKHRU
(DIN: 06491544)
Managing Director

Cash flow Statement For the period ended 30th September,2021

(Rs. in lakhs)

Sr No.	Particulars	Six months Ended 30/09/2021	Six months Ended 31/03/2021
A.	**Cash flow from operating actvites**		
	Net profit before tax	-	(1.45)
	Sundry balances / Excess Liabilities written back	-	-
	Interest on FD	-	(0.07)
	Provision for Audit Fees	-	1.50
	Depreciation	-	-
	Bad Debt	-	-
	Finance Cost	-	0.02
	Operating profit before working capital changes	-	**0.00**
	Adjustments for:-		
	Movements in working capital :		
	(Increase)/ decrease in Current Asset	-	(0.25)
	Increase/ (decrease) in Current liabilities	-	0.08
	Cash generated from operations	-	**(0.17)**
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	-	**(0.17)**
B.	**Cash flow from investing activites**		
	Increase in Loans & Advances	-	-
	Proceeds from loans and advances	-	
	Repayment of Loans & Advances	-	-
	Additions in Fixed Assets	-	-
	Deletions in Fixed Assets	-	-
	(Increase)/Decrease in Deposits	-	
	Interest Received	-	0.07
	Net cash inflow / (outflow) from investing activities	-	**0.07**
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	-	(0.02)
	Net cash inflow / (outflow) used in financing activities	-	**(0.02)**
	Net changes in cash and cash equivalents	-	**(0.11)**
	Opening Cash and cash equivalents	**21.77**	**21.88**
	Closing Cash and cash equivalents	**21.77**	**21.77**

Neha Gothi

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") ("the Company"), for the half year ended September 30, 2021 (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.***

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

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)

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

Marmik Shah
(Partner)
(M. No. 133926)
UDIN: - 25133926BMJGXA8487

Place: Ahmedabad
Date: 02-05-2025

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

	Particulars	As at 31st Mar 2022	As at 31st Mar 2021
	EQUITY AND LIABILTIES		
1)	**Shareholders' funds**		
	(a) Equity Share capital	709.11	709.11
	(b) Reserves and Surplus	27.88	29.38
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	7.73	7.73
	(c) Other Current Liabilities	11.94	11.94
	(d) Short-term Provisions	7.50	6.00
	Total Current Liabilities	**52.87**	**51.37**
	Total Equity and Liabilities	**789.87**	**789.87**
	ASSETS		
1)	**Non-current assets**		
	(a) Proprety,Plant and Equipment		
	(i) Tangible assets	18.62	18.62
	(ii) Intangible Assets	-	-
	(iii) Intangible Assets under development	-	-
	(iv) Capital Work in Progress	0.12	0.12
	(b) Long-term Loans and Advances	8.39	8.39
	(c) Other Non Current Assets	13.66	13.66
	(d) Deferred tax Asset(Net)	1.10	1.10
2)	**Current assets**		
	(a) Inventories	-	-
	(b) Trade Receivables	22.33	22.33
	(c) Cash and Cash Equivelants	21.77	21.77
	(d) Short-term Loans and advances	703.86	703.86
	Total Assets	**789.87**	**789.87**

Neha Gokhru

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 31ST MARCH 2022

(Rs. in Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE				
		Half year ended			Year ended	
		31-03-2022 Audited	30-09-2021 Reviewed	31-03-2021 Audited	31-03-2022 Audited	31-03-2021 Audited
1	**Income from operations**					
(a)	Revenue from operations	-	-	-	-	2.77
(b)	Other Income	-	-	0.07	-	0.14
	Total Income from operations	-	-	0.07	-	2.91
2	**Expenses**					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock in trade	-	-	-	-	-
(c)	Changes in inventories	-	-	-	-	-
(d)	Employee Benefits Expenses	-	-	-	-	-
(e)	Finance Costs	-	-	0.02	-	0.02
(f)	Depreciation and Amortization Expenses	-	-	-	-	-
(g)	Other expenses	1.50	-	1.50	1.50	1.50
	Total Expenses	1.50	-	1.52	1.50	1.52
3	**Profit from ordinary activities before tax (1 - 2)**	(1.50)	-	(1.45)	(1.50)	1.39
4	Tax expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
5	**Net Profit from ordinary activities after tax (3 - 4)**	(1.50)	-	(1.45)	(1.50)	1.39
6	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11	709.11
(a)	Basic (In Rupees)	(0.02)	-	(0.02)	(0.02)	0.02
(b)	Diluted (In Rupees)	(0.02)	-	(0.02)	(0.02)	0.02

Place: Ahmedabad

Date : 02/05/2025

For and on behalf of Board of Directors

KIDS MEDICAL SYSTEM LIMITED

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)

(DIN: 06491546)

Managing Director

Notes:

1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2nd May,2025.

2 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 dared 5th July 2016.

3 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4 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.

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date:02/05/2025

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

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)
(DIN: 06491544)
Managing Director

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075393

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

Cash flow Statement For the period ended 31th March,2022

(Rs. in lakhs)

Sr No.	Particulars	As at 31st Mar 2022	As at 31st Mar 2021
A.	**Cash flow from operating activites**		
	Net profit before tax	(1.50)	1.39
	Adjustments for :		
	Depreciation & Amortisation Exp.	-	-
	Stamp duty for Increase in Capital	-	-
	Provision	1.50	-
	Interest Income	-	(0.14)
	Preliminary Exp. W/off	-	-
	Finance Cost	-	0.02
	Operating profit before working capital changes	-	1.27
	Adjustments for Movements in working capital :		
	Trade receivable	-	-
	Other Loans and advances receivable	-	0.50
	Inventories	-	-
	Trade Payables	-	(0.17)
	Other Current Liabilites	-	1.50
	Short term Provisions	-	-
	Cash generated from operations	-	3.11
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	-	3.11
B.	**Cash flow from investing activites**		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investment	-	-
	Sale / Redemption of Investment	-	-
	Movement in Other Non Current Assets	-	-
	Movement in Loan & Advances	-	-
	Interest Income	-	0.14
	Net cash inflow / (outflow) from investing activities	-	0.14
C.	**Cash inflow/(outflow) from financing activities**		
	Proceeds from Issue of Share Capital	-	-
	Changes in Short-term borrowings (NET)	-	-
	Proceeds from other long term liabilities	-	-
	Financial expenses	-	(0.02)
	Net cash inflow / (outflow) used in financing activities	-	(0.02)
D.	**Net changes in cash and cash equivalents**	-	3.23
E.	**Opening Cash and cash equivalents**	21.77	18.55
F.	**Cash and cash equivalents at the end of the period**	21.77	21.77
G.	**Cash And Cash Equivalents Comprise :**		
	Cash	18.46	18.46
	Bank Balance :		
	Current Account	3.31	3.31
	Deposit Account	-	-
	Total Cash And Cash Equivalents	21.77	21.77

Place: Ahmedabad

Date : 02/05/2025

For and on behalf of Board of Directors

KIDS MEDICAL SYSTEM LIMITED

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)

(DIN: 06491544)

Managing Director

Independent Auditor's Report (Disclaimer of Opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
KIDS MEDICAL SYSTEMS LIMITED

Report on the audit of the Standalone Financial Results

Disclaimer of Opinion

We have audited the accompanying standalone half yearly financial results of Kids Medical Systems limited (the "Company") for the Half year ended March 31, 2022 and the year-to-date results for the period from April 1, 2021 to March 31, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements for the year ended 31st March 2022.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

In the course of carrying out our review/audit, we have attempted to obtain sufficient and appropriate audit evidence to satisfy ourselves that the items reflected in the financial statements are fairly stated, 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.***
3. ***In absence of the same we are unable to confirm the balance and nature of the transactions.***

4. ***We have not been provided with the rent agreements, invoices/ vouchers for expenses. We have relied only on management representation in this regard.***

5. ***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.***

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

6. ***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.***

7. ***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.

   We therefore take no responsibility of correctness of the said figure and other figures which can be affected by it.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

CA Marmik Shah
(Partner)
(M. No. 133926)
UDIN - 25133926BMJGXB2927

Place : Ahmedabad
Date : 02-05-2025

KIDS MEDICAL SYSTEM LIMITED
CIN No. L85110GJ2013PLC075191
Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015
e-mail: gokhru@gmail.com

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 30TH SEPTEMBER 2022

(Rs. in Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE			
		Half year ended			Year ended
		30-09-2022 Reviewed	31-03-2022 Audited	30-09-2021 Reviewed	31-03-2022 Audited
1	Income from operations				
(a)	Revenue from operations	-	-	-	-
(c)	Other Income	-	-	-	-
	Total income from operations	-	-	-	-
2	Expenses				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock in trade	-	-	-	-
(c)	Changes in inventories	-	-	-	-
(d)	Employee Benefits Expenses	-	-	-	-
(e)	Finance Costs	-	-	-	-
(f)	Depreciation and Amortization Expenses	-	-	-	-
(g)	Other expenses	-	1.50	-	1.50
	Total Expenses	-	1.50	-	1.50
0	Profit from ordinary activities before tax (1 - 2)	-	(1.50)	-	(1.50)
4	Tax expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-	-	-	-
5	Net Profit from ordinary activities after tax (3 - 4)	-	(1.50)	-	(1.50)
6	Other Comprehensive Income (OCI)				
(A)	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-
(B)	(i) Items that will be reclassified to Profit or Loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-
	Other Comprehensive Income (OCI) (After Tax)	-	-	-	-
7	Total Comprehensive Income (after tax) (5+6)	-	(1.50)	-	(1.50)
8	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11
(a)	Basic (in Rupees)	-	(0.02)	-	(0.02)
(b)	Diluted (in Rupees)	-	(0.02)	-	(0.02)
9	Reserves Excluding Revaluation Reserves as at Balance Sheet date				

Place: Ahmedabad
Date : 02/05/2025

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

Neha Gokhru

NEHA KISHOR GOKHRU
(DIN: 06491544)
Managing Director

Notes:

1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2nd May,2025.

2 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.

3 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4 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.

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date : 02/05/2025

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

Neha Gokhru

NEHA KISHOR GOKHRU
(DIN: 06491544)
Managing Director

MAAK & ASSOCIATES
Chartered Accountants

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") ("the Company"), for the half year ended September 30, 2022 (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)

MAAK & ASSOCIATES CHARTERED ACCOUNTANTS FRN: 135024W AHMEDABAD

Marmik Shah
(Partner)
(M. No. 133926)
UDIN: -25133926BMJGXD7429

Place: Ahmedabad
Date: 02/05/2025

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF ASSETS AND LIABILITIES

(Rs. in lakhs)

	Particulars	As at 31st Mar 2023	As at 31st Mar 2022
	EQUITY AND LIABILTIES		
1)	**Shareholders' funds**		
	(a) Equity Share capital	709.11	709.11
	(b) Reserves and Surplus	27.38	27.88
		736.49	**736.99**
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	8.23	7.73
	(c) Other Current Liabilities	11.94	11.94
	(d) Short-term Provisions	7.50	7.50
	Total Current Liabilities	**53.37**	**52.87**
	Total Equity and Liabilities	**789.87**	**789.87**
	ASSETS		
1)	**Non-current assets**		
	(a) Proprety,Plant and Equipment		
	(i) Tangible assets	18.62	18.62
	(ii) Intangible Assets	-	-
	(iii) Intangible Assets under development	-	-
	(iv) Capital Work in Progress	0.12	0.12
	(c) Other Non Current Assets	13.66	13.66
	(d) Deferred tax Asset(Net)	1.10	1.10
2)	**Current assets**		
	(a) Inventories	-	-
	(b) Trade Receivables	22.33	22.33
	(c) Cash and Cash Equivelants	21.77	21.77
	(d) Short-term Loans and advances	703.86	703.86
	(e) Other current Assests	8.39	8.39
	Total Assets	**789.87**	**789.87**

Neha Gokhru

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 31ST MARCH 2023

(Rs. in Lakhs unless and otherwise stated)

Sr.No.	Particulars	STANDALONE				
		Half year ended			Year ended	
		31-03-2023 Audited	30-09-2022 Reviewed	31-03-2022 Audited	31-03-2023 Audited	31-03-2022 Audited
1	**Income from operations**					
(a)	Revenue from operations	-	-	-	-	-
(b)	Other Income	-	-	-	-	-
	Total Income from operations	-	-	-	-	-
2	**Expenses**					
(a)	Cost of materials consumed	-	-	-	-	-
(b)	Purchases of stock in trade	-	-	-	-	-
(c)	Changes in inventories	-	-	-	-	-
(d)	Employee Benefits Expenses	-	-	-	-	-
(e)	Finance Costs	-	-	-	-	-
(f)	Depreciation and Amortization Expenses	-	-	-	-	-
(g)	Other expenses	0.50	0.00	1.50	0.50	1.50
	Total Expenses	0.50	-	1.50	0.50	1.50
3	**Profit from ordinary activities before tax (1 - 2)**	(0.50)	-	(1.50)	(0.50)	(1.50)
4	Tax expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-	-	-	-	-
5	**Net Profit from ordinary activities after tax (3 - 4)**	(1)	-	(2)	(1)	(2)
6	**Other Comprehensive Income (OCI)**					
(A)	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
(B)	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Other Comprehensive Income (OCI) (After Tax)	-	-	-	-	-
7	**Total Comprehensive Income (after tax) (5+6)**	(0.50)	-	(1.50)	(0.50)	(1.50)
8	Paid up Equity Share Capital (Face value of Rs. 10/- each)	709.11	709.11	709.11	709.11	709.11
(a)	Basic (in Rupees)	(0.01)	-	(0.02)	(0.01)	(0.02)
(b)	Diluted (in Rupees)	(0.01)	-	(0.02)	(0.01)	(0.02)

Place: Ahmedabad

Date : 2-May-2025

For and on behalf of Board of Directors

KIDS MEDICAL SYSTEM LIMITED

Neha Gokhru

(Name: NEHA KISHOR GOKHRU)

(DIN: 06491544)

Managing Director

Notes:

1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 2-May-2025

2 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.

3 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 excercised necessary due diligence to ensure that such financial results provide true and fair view.

4 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.

5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

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

Neha Gokhru

Place: Ahmedabad
Date: 2-May-2025

(Name: NEHA KISHOR GOKHRU)
(DIN: 06491544)
Managing Director

KIDS MEDICAL SYSTEM LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium City Center, Near Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad, Ahmedabad, Gujarat, India, 380015

Telephone: , e-mail: , Website:

Cash flow Statement For the period ended 31st March,2023

(Rs. in lakhs)

Sr No.	Particulars	As at 31st Mar 2023	As at 31st Mar 2022
A.	**Cash flow from operating activites**		
	Net profit before tax	(0.50)	(1.50)
	Adjustments for :		
	Depreciation & Amortisation Exp.	-	-
	Stamp duty for Increase in Capital	-	-
	Provision	-	1.50
	Interest Income	-	-
	Preliminary Exp. W/off	-	-
	Finance Cost	-	-
	Operating profit before working capital changes	(0.50)	-
	Adjustments for Movements in working capital :		
	Trade receivable	-	-
	Other Loans and advances receivable	-	-
	Inventories	-	-
	Trade Payables	0.5	-
	Other Current Liabilites	-	-
	Short term Provisions	-	-
	Cash generated from operations	-	-
	Income tax paid	-	-
	Net cash inflow/(outflow) from operating activities	-	-
B.	**Cash flow from investing activites**		
	Purchase of Fixed Assets	-	-
	Sale of Fixed Assets	-	-
	Purchase of Investment	-	-
	Sale / Redemption of Investment	-	-
	Movement in Other Non Current Assets	-	-
	Movement in Loan & Advances	-	-
	Interest Income	-	-
	Net cash inflow / (outflow) from investing activities	-	-
C.	**Cash inflow/(outflow) from financing activities**		
	Proceeds from Issue of Share Capital	-	-
	Changes in Short-term borrowings (NET)	-	-
	Proceeds from other long term liabilities	-	-
	Financial expenses	-	-
	Net cash inflow / (outflow) used in financing activities	-	-
D.	**Net changes in cash and cash equivalents**	-	-
E.	**Opening Cash and cash equivalents**	21.77	21.77
F.	**Cash and cash equivalents at the end of the period**	21.77	21.77
G.	**Cash And Cash Equivalents Comprise :**		
	Cash	21.77	18.46
	Bank Balance :		
	Current Account	-	3.31
	Deposit Account	-	-
	Total Cash And Cash Equivalents	21.77	21.77

Neha Gothny

MAAK & ASSOCIATES
Chartered Accountants

Independent Auditor's Report (Disclaimer of Opinion) on Audited Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
KIDS MEDICAL SYSTEMS LIMITED

Report on the audit of the Standalone Financial Results

Disclaimer of Opinion

We have audited the accompanying standalone half yearly financial results of Kids Medical Systems limited (the "Company") for the Half year ended March 31, 2023 and the year-to-date results for the period from April 1, 2022 to March 31, 2023, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the financial statements for the year ended 31st March 2023.

Basis for Disclaimer of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

In the course of carrying out our review/audit, we have attempted to obtain sufficient and appropriate audit evidence to satisfy ourselves that the items reflected in the financial statements are fairly stated, 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.***
3. ***In absence of the same we are unable to confirm the balance and nature of the transactions.***

4. ***We have not been provided with the rent agreements, invoices/ vouchers for expenses. We have relied only on management representation in this regard.***

5. ***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.***

6. *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.*

7. *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.

   We therefore take no responsibility of correctness of the said figure and other figures which can be affected by it.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

MAAK & ASSOCIATES
FRN: 135024W
AHMEDABAD
CHARTERED ACCOUNTANTS

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

MAAK & ASSOCIATES FRN: 135024W AHMEDABAD CHARTERED ACCOUNTANTS

CA Marmik Shah
(Partner)
(M. No. 133926)
UDIN -25133926BMJGXE2593
Place: Ahmedabad
Date : 02/05/2025