



# KMS MEDISURGI LIMITED

CIN L51397MH1999PLC119118

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

**Date:** 14.11.2025

To,  
BSE limited  
Phiroze Jeejeebhoy Towers,  
Dalalstreet, Mumbai 400001

Sub: Submission of Unaudited financial results for the Half year ended September 30, 2025

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

Dear Sir,

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

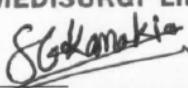
1. Unaudited Standalone Financial Results of the Company for the Half year ended September 30, 2025 along with Statement of Assets and Liabilities and Statement of Cash Flows as on September 30, 2025;
2. Limited Review Report on Unaudited Standalone Financial Results of the Company for the Half year ended September 30, 2025.

The complete financial results will also be available on the website of the Company at [kmsgroup.in](http://kmsgroup.in)

The meeting was commenced at 01:00 pm and concluded at 05.30 pm

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

Thanking you,  
For KMS Medisurgi Ltd  
**FOR KMS MEDISURGI LIMITED**

  
Siddharth Kanakia  
MANAGING DIRECTOR  
Managing Director  
DIN: 07595098

Place: Mumbai

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

To  
The Board of Directors of  
KMS Medisurgi Limited

### **Introduction**

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of KMS Medisurgi Limited ("the Company") for the half year ended on September 30, 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

### **Management's Responsibility**

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard ("AS") 25 "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

### **Auditor's Responsibility**

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

### **Scope of Review**

4. We conducted our review of the statement in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

### **Conclusion**

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



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

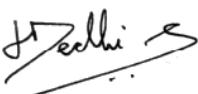
6. The Company has commenced maintaining certain stock records for material items from previous year. The Company is in process of reconciling these stock records with books of accounts. The closing stock as on half year ended September 30, 2025 has been physically verified and valued by the management and accordingly accounted in the book of accounts. Shortage and excess, if any, compared to the book stock will be accounted for in the year in which discrepancies are identified. Accordingly, we are unable to comment on the movement of stock and value of closing stock of Rs. 295.45 (in 'lacs) as on half- year end.
7. Based on our review conducted as above, with the exception of the matter described in the paragraph 5 & 6, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with accounting principles generally accepted in India, including the AS specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matter

8. The figures for the half year ended March 31, 2025 are the balancing figures between the audited figures with respect to full financial year and the published unaudited year to date figures up to the half year ended September 30, 2024 which were subject to limited review by us.

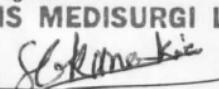
#### For H H Dedhia & Associates

Chartered Accountants  
(FRN – 148213W)

  
Harsh H. Dedhia  
Proprietor  
M No. – 141494  
UDIN – 25141494BMLCFZ8436



Place: Mumbai,  
Date: November 14, 2025

KMS Medisurgi Limited		
CIN NO: LS1397MH1999PLC119118		
297/301 May Building, Gr. Floor Marine lines(East) Princess Street Mumbai Mumbai City MH 400002 IN		
Email Id:info@kmsgroup.in Tel No. 022-66107722		
Unaudited Standalone Balance Sheet for the Half Year ended 30th September 2025		
(Rupees in Lakh)		
Particulars	As on 30th September, 2025	As on 31st March, 2025
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	330.00	330.00
(b) Reserves and surplus	501.73	478.58
(b) Money Received against share warrents	-	-
	<b>831.73</b>	<b>808.58</b>
<b>2 Share application money pending allotments</b>		
<b>3 Non-current liabilities</b>		
(a) Long-term borrowings	87.28	91.28
(b) Deferred tax liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long term provision	-	-
	<b>87.28</b>	<b>91.28</b>
<b>4 Current liabilities</b>		
(a) Short Term Borrowings	-	-
(b) <b>Trade payables</b>		
(A) total outstanding dues of micro enterprises and small enterprises	20.55	18.70
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	264.98	100.68
(c) Other current liabilities	11.81	11.89
(d) Short-term provisions	-	-
	<b>297.34</b>	<b>131.27</b>
	<b>TOTAL</b>	<b>1,216.35</b>
		<b>1,031.13</b>
<b>B ASSETS</b>		
<b>1 Non-current assets</b>		
(a) (i) <b>Property, Plant and Equipment</b>	298.28	167.98
(ii) Intangible assets	-	-
(iii) Capital Work in progress	-	-
(iv) Intangible Assets under Development	-	-
(b) Non-current investments	0.16	0.16
(c) Deferred Tax Assets (Net)	12.01	12.44
(d) Long term loans and Advances	140.75	117.49
(e) Other Non Current Assets	5.39	5.49
	<b>456.59</b>	<b>303.56</b>
<b>2 Current assets</b>		
(a) Current Investments	-	-
(b) Inventories	295.45	252.24
(c) Trade receivables	371.31	424.11
(d) Cash and cash equivalents	50.51	46.73
(e) Short-term loans and advances	42.46	4.46
(f) Other Current Assets	0.02	0.02
	<b>759.76</b>	<b>727.56</b>
	<b>TOTAL</b>	<b>1,216.35</b>
		<b>1,031.13</b>
For and on behalf of the Board of Directors of KMS Medisurgi Ltd <b>FOR KMS MEDISURGI LIMITED</b>		
		
Place: Mumbai	Siddharth Kanakia Managing Director DIN: 07595098	
Date: 14.11.2025	<b>MANAGING DIRECTOR</b>	

## KMS MEDISURGI LIMITED

LIN NO: L51397MH1999PLC119118

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

## Statement of standalone unaudited Financial Results for the Half Year Ended 30th September, 2025

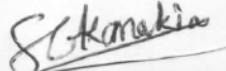
(Rs. In Lakhs)

Sr.No	Particulars	Half Year Ended	Half Year Ended	Half Year Ended	Year Ended	Year Ended
		30.09.2025	31.03.2025	30.09.2024	31.03.2025	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	<b>Income</b>					
I	Revenue from operations	661.66	612.48	781.38	1,393.86	1,388.46
II.	<b>Other Income</b>	4.48	0.58	2.29	2.87	9.31
III.	<b>Total Income (I + II)</b>	666.13	613.06	783.66	1,396.73	1,397.77
IV	<b>Expenses:</b>					
	Cost of materials consumed	507.65	424.44	630.34	1,054.78	1,074.56
	Change in Inventories of Stock in Trade	-	-	-	-	-
	Employee benefits expense	53.15	62.97	56.74	119.71	123.76
	Finance costs	5.76	7.71	0.59	8.30	2.08
	Depreciation and amortization expense	19.32	14.23	12.34	26.57	25.09
	Other expenses	50.63	53.15	73.20	126.35	111.85
	<b>Total expenses</b>	636.51	562.50	773.21	1,335.71	1,337.34
V.	<b>Profit before exceptional and extraordinary items and tax (III-IV)</b>	29.63	50.56	10.45	61.01	60.43
VI.	Exceptional items					
VII.	<b>Profit before extraordinary items and tax (V - VI)</b>	29.63	50.56	10.45	61.01	60.43
VIII.	Extraordinary Items					
IX.	<b>Profit before tax (VII- VIII)</b>	29.63	50.56	10.45	61.01	60.43
X	Tax expense:					
	(1) Current tax	6.05	14.58	1.96	16.54	16.00
	(2) Current tax relating to prior years		0.82	-	0.82	(0.15)
	(3) Deferred tax Asset / Liability	0.43	(0.93)	0.61	(0.33)	(0.80)
XI	<b>Profit (Loss) for the period (IX-X)</b>	23.15	36.10	7.88	43.98	45.39
XIV	<b>Paid-up Equity Share Capital (Face Value of Rs. 10 per Share)</b>	330.00	330.00	330.00	330.00	330.00
XV	<b>Earnings per equity share: of Rs. 10 Each (Not Annualised)</b>					
	(a) Basic	0.70	1.09	0.24	1.33	1.38
	(b) Diluted	0.70	1.09	0.24	1.33	1.38

**Notes:**

1. The above results have been reviewed by the Audit Committee and subsequently approved & taken on record by the Board of Directors of the Company at its meeting held on 14th November, 2025 and have been subject to limited review by the statutory auditors of the company.
2. The previous period figures have been regrouped / reclassified wherever necessary.
3. The above results are also available on our website [www.kmsgroup.in](http://www.kmsgroup.in) and the stock exchange's website [www.bseindia.com](http://www.bseindia.com)
4. The figures in respect of results for the half year ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year and reviewed half yearly figures upto September 30, 2024.
5. The company is operating in only one segment accordingly separate segment reporting is not required.
6. As per MCA notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in chapter XB of SEBI (Issue of capital and disclosure requirements) Regulations 2009 are exempted from the compulsory requirement of adoption of IND-AS. As the company is covered under the exempted category, it has not adopted IND-AS for preparation of the financial results.
7. There are no Investor complaints received/ pending as on 30th September, 2025

For and on behalf of the Board of Directors of KMS Medisurgi Ltd  
**FOR KMS MEDISURGI LIMITED**



Siddharth Kanakia  
 Managing Director  
 DIN: 07595098

**MANAGING DIRECTOR**

**KMS MEDISURGI LIMITED**  
 CIN NO: L51397MH1999PLC119118  
 297/301 May Building, Gr. Floor Marine lines(East) Princess Street Mumbai Mumbai City MH 400002 IN  
 Email Id:info@kmsgroup.in Tel No: 022-66107722

**Cash Flow Statement for the half year ended 30th September, 2025**

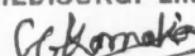
	For the half year ended 30th September 2025		For the year ended 31st March 2025	
	Unaudited Rs in lacs		Audited Rs in lacs	
	A	Cash Flow from Operating Activities	B	Cash Flow from Investment Activities
<b>A</b>		<b>Profit for the year</b>	29.63	61.01
		<b>Adjustments for :</b>		
		Depreciation	19.32	26.57
		Non cash expense	-	-
		Interest paid	5.76	8.30
		Interest received	(0.26)	24.83
		<b>Operating Profit before Working Capital Changes</b>	<b>54.46</b>	<b>95.17</b>
		<b>Adjustments for :</b>		
		Increase / (Decrease) in Trade payables	166.15	(131.14)
		Increase / (Decrease) in Other Current Liabilities	(0.08)	(2.53)
		Increase / (Decrease) in Short Term Provisions	-	3.25
		(Increase) / Decrease in Inventories	(43.21)	(43.30)
		(Increase) / Decrease in Other Current Assets	52.79	0.03
		(Increase) / Decrease in Short Term Loans & Advances	(38.00)	15.71
		(Increase) / Decrease in Trade & Other receivables	0.10	153.96
		<b>Cash Generated from Operations</b>	<b>192.20</b>	<b>91.14</b>
		Direct taxes paid	(6.05)	(17.36)
		<b>Net Cash from Operating Activities</b>	<b>[A] 186.15</b>	<b>[A] 73.78</b>
<b>B</b>				
<b>B</b>		<b>Cash Flow from Investment Activities</b>		
		Purchase of Assets	(149.62)	(29.96)
		Capital advances	(23.25)	(67.03)
		Sales of Assets	-	-
		Fixed Deposit with Maturity of more than 12 months	-	-
		Interest received	0.26	0.72
		Dividend received	(172.52)	(96.27)
		<b>Net Cash from Investing Activities</b>	<b>[B] (172.62)</b>	<b>[B] (96.27)</b>
<b>C</b>				
<b>C</b>		<b>Cash Flow from Financing Activities</b>		
		Proceeds from borrowings	(3.99)	37.27
		Repayment of borrowings	-	-
		Increase in Share Capital	-	-
		Interest Expenses	(5.76)	(8.30)
		Dividend On Equity Shares	-	(1.65)
		Dividend Distribution Tax	(9.76)	-
		<b>Net Cash Flow from Financial Activities</b>	<b>[C] (9.76)</b>	<b>[C] 27.32</b>
		<b>Net Cash increase/(Decrease) in cash and Cash equivalents</b>	<b>(A+B+C) 3.78</b>	<b>(A+B+C) 4.83</b>
		<b>Cash and Cash Equivalents (Opening) :</b>		
		Cash on Hand	1.66	0.88
		Balance with Banks	45.08	46.73
			41.03	41.91
		<b>Cash and Cash Equivalents (Closing) :</b>		
		Cash on Hand	1.74	1.66
		Balance with Banks	48.77	50.51
			45.08	46.73

**Notes :**

1 The above Cash Flow Statement has been prepared under the Indirect Method as set out in the Accounting Standard - 3 (AS3) 'Cash Flow Statement' issued by the Institute of Chartered Accountant of India.

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

For and on behalf of the Board of Directors of  
 KMS Medisurgi Ltd  
**FOR KMS MEDISURGI LIMITED**



Siddharth Kanakia  
 Managing Director      **MANAGING DIRECTOR**  
 DIN: 07595098