

ADS/BSE/2025-26/05/06  
30<sup>th</sup> May, 2025

To,  
The General Manager  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street Mumbai, Maharashtra – 400 001

**Sub- Outcome of the Board Meeting for the year ended 31<sup>st</sup> March,2025-SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015- Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 Company Code – 523031**

Dear Sir,

Pursuant to the provisions of Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR'), we wish to inform you that the Board of Directors (the 'Board') of ADS Diagnostic Limited ('the Company') at its meeting held today i.e. Friday 30<sup>th</sup> May,2025 considered and approved the audited financial results of the company and limited review report issued by Statutory Auditors of the company M/s. V.N. Purohit & Co. Chartered Accountants, for the year ended 31<sup>st</sup> March,2025.

The Board Meeting commenced at 11:30 a.m. and concluded at 02:25 p.m.

Thanking You  
Yours Faithfully



N.L. Gayari  
CFO & Company Secretary



*Rs. in Lacs except EPS*

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	(Refer note 3)	Unaudited	(Refer note 3)	Audited	Audited
<b>1 Income from Operations</b>					
a) Revenue from Operations (Net)	334.48	258.07	590.98	1,599.96	2,396.20
b) Other Operating Income	3.09	2.14	3.69	13.16	9.71
<b>Total Income (a+b)</b>	<b>337.57</b>	<b>260.21</b>	<b>594.67</b>	<b>1,613.12</b>	<b>2,405.91</b>
<b>2 Expenses</b>					
a) Cost of materials Consumed	104.63	34.53	222.55	699.89	1,207.00
b) Employee benefits expense	73.49	76.46	68.50	283.38	253.67
c) Depreciation and amortisation expense	3.27	4.07	3.87	15.30	16.27
d) Finance costs	6.14	8.06	15.55	30.03	57.08
e) Other expenses	138.16	112.00	234.65	476.41	621.94
<b>Total expenses (a+b+c+d+e+f)</b>	<b>325.69</b>	<b>235.13</b>	<b>545.13</b>	<b>1,505.01</b>	<b>2,155.96</b>
<b>3 Profit / (loss) before Tax and Exceptional Items (1-2)</b>	<b>11.88</b>	<b>25.08</b>	<b>49.54</b>	<b>108.11</b>	<b>249.95</b>
a) Exceptional Item	-	-	-	-	-
<b>4 Profit / (loss) before Tax</b>	<b>11.88</b>	<b>25.08</b>	<b>49.54</b>	<b>108.11</b>	<b>249.95</b>
<b>5 Tax expenses</b>					
Current Income Tax	4.89	6.32	15.28	29.11	65.72
Income Tax - Earlier Years	2.93	-	0.55	2.93	0.55
Deferred tax charge	(3.05)	(0.42)	0.53	(4.44)	(1.32)
<b>Total Tax Expenses (a+b+c)</b>	<b>4.77</b>	<b>5.90</b>	<b>16.36</b>	<b>27.60</b>	<b>64.95</b>
<b>6 Net Profit &amp; Loss after Tax for the period (4-5)</b>	<b>7.10</b>	<b>19.18</b>	<b>33.18</b>	<b>80.50</b>	<b>185.00</b>
<b>7 Other Comprehensive Income, Net on Income Tax</b>					
a) i) Items that will not be reclassified to profit or loss	4.46	-	(1.21)	4.46	(1.21)
ii) Income tax relating to items that will not be reclassified to profit or loss	(1.14)	-	0.31	(1.14)	0.31
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	-	-	-	-	-
<b>Total other comprehensive income, net of income tax</b>	<b>3.32</b>	<b>-</b>	<b>(0.91)</b>	<b>3.32</b>	<b>(0.91)</b>
<b>8 Total comprehensive income after tax (6+7)</b>	<b>10.44</b>	<b>19.18</b>	<b>32.28</b>	<b>83.83</b>	<b>184.09</b>
9 Paid-up Equity Share Capital (Face Value of Rs 10/- each)	219.28	219.28	219.28	219.28	219.28
10 Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	376.92	376.92	212.55	376.92	212.55
<b>11 Earnings Per Share (EPS) (Rs.) (not annualised)</b>					
a) Basic EPS	<b>0.32</b>	<b>0.87</b>	<b>1.51</b>	<b>3.67</b>	<b>8.44</b>
b) Diluted EPS	<b>0.32</b>	<b>0.87</b>	<b>1.51</b>	<b>3.67</b>	<b>8.44</b>

**Notes**

- The above Audited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 30-05-2025. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
- The Company is engaged in the business of "Trading of diagnostic medical consumables & electronic consumables, servicing of medical equipments & machines" and, therefore, has only one reportable segment in accordance with Ind AS 108 "Operating Segments".
- Figures for the quarters ended 31st March, 2025 and 31st March 2024 are the balancing figures between audited figures for the full financial year and reviewed year to date figures upto the third quarter of respective financial years
- Figures for the previous period have been recast / regrouped / rearranged, wherever necessary, to conform to the current period's classification.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and relevant amendment rules thereafter.

Place : New Delhi  
Date : 30-05-2025


For A D S DIAGNOSTIC LIMITED

  
**Dr. Gautam Sehgal**  
**Managing Director**  
**DIN : 00034243**
**ADS DIAGNOSTIC LIMITED**

114, SANT NAGAR, EAST OF KAILASH, NEW DELHI -110065

TEL.: 011-41622193, 41620434, FAX.: 011-41665880, : 07290037529, E-mail: adsmedical@rediffmail.com

CIN:- L85110DL1984PLC018486, Udyam Registration Number (MSME) - UDYAM-DL-08-0007361

	For the Year ended March 31, 2025 Amount in Rs.	For the Year ended March 31, 2024 Amount in Rs.
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit/(Loss) before extraordinary items and tax	108.11	249.95
<b>Add Back :-</b>		
(a) Depreciation	15.30	16.27
(b) Bad debts written off	-	12.87
(c) Liabilities written back	(0.49)	-
(d) Loss on disposal of assets	0.77	-
(e) Interest & Finance Charges	30.03	57.08
	<b>153.71</b>	<b>336.17</b>
<b>Deduct :-</b>		
(a) Interest Income	8.18	7.31
(b) Interest Income on Financial assets	-	-
(c) Profit on sale of assets	-	-
	<b>8.18</b>	<b>7.31</b>
<b>Operating Profit /(Loss) before Working Capital Changes</b>	<b>145.54</b>	<b>328.86</b>
<b>Adjusted for</b>		
(a) Change in Inventories	(283.29)	(98.09)
(b) Change in Trade Receivables	87.60	(255.46)
(c) Change in Other non current assets	6.50	(2.07)
(d) Change in Other current assets	(20.57)	(64.90)
(e) Change in Other financial assets : non-current	(14.27)	85.31
(f) Change in Other financial assets : current	(49.10)	(3.08)
(g) Change in Other financial liabilities : non-current	-	-
(h) Change in Other financial liabilities : current	(30.68)	68.12
(i) Change in Trade & other Payables	468.64	(52.98)
(j) Change in Other Current Liabilities	(165.89)	159.35
(k) Change in short term provisions	(8.85)	82.73
	<b>(9.92)</b>	<b>(81.07)</b>
Cash Generated from Operations	135.61	247.79
	57.89	49.05
<b>CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES</b>	<b>77.73</b>	<b>198.73</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
<b>Inflow :-</b>		
(a) Interest Income	8.18	7.31
(b) Sale of property, plant & equipment	-	-
	<b>8.18</b>	<b>7.31</b>
<b>Outflow :-</b>		
(a) Purchase of property, plant & equipment	20.53	0.91
	20.53	0.91
<b>CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES</b>	<b>(12.35)</b>	<b>6.40</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
(a) Net proceeds from long term borrowings	-	(38.37)
(b) Net proceeds from short term borrowings	22.37	(7.15)
(c) Interest and financial charges	(30.03)	(57.08)
(d) Dividend Paid	(26.31)	(19.74)
	<b>(33.98)</b>	<b>(122.34)</b>
<b>CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES</b>	<b>(33.98)</b>	<b>(122.34)</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS "A+B+C"</b>	<b>31.40</b>	<b>82.79</b>
<b>CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR</b>	<b>97.14</b>	<b>14.34</b>
<b>CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR</b>	<b>128.54</b>	<b>97.14</b>
<b>NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>31.40</b>	<b>82.79</b>

Place : New Delhi  
Date : 30-05-2025

For A D S DIAGNOSTIC LIMITED

Dr. Gautam Sehgal  
Managing Director  
DIN : 00034243



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CIN:- L85110DL1984PLC018486, Udyam Registration Number (MSME) - UDYAM-DL-08-0007361

Statement of Assets & Liabilities as on 31 MARCH 2025

Particulars	Rs. in Lacs	
	As on 31 March 2025	As on 31 March 2024
<b>Assets</b>		
<b>1 Non Current assets</b>		
(a) Property, Plant and Equipment	26.48	22.02
(b) <b>Financial Assets</b>		
(i) Investments	4.37	4.37
(ii) Other Financial Assets	32.98	14.25
(c) Deferred Tax Assets (Net)	12.85	9.55
(d) Other non current Assets	5.00	11.50
	<u>81.68</u>	<u>61.68</u>
<b>2 Current Assets</b>		
(a) Inventories	898.99	615.70
(b) <b>Financial Assets</b>		
(i) Trade Receivables	430.07	517.18
(i) Cash and Cash equivalents	128.54	97.14
(ii) Other Financial assets	93.82	44.72
(c) Current Tax assets (Net)	4.94	-
(d) Other Current Assets	276.57	256.01
	<u>1,832.95</u>	<u>1,530.74</u>
<b>TOTAL</b>	<b><u>1,914.63</u></b>	<b><u>1,592.43</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
(a) Equity Share Capital	224.51	224.51
(b) Other Equity	434.43	376.92
	<u>658.93</u>	<u>601</u>
<b>2 Non Current Liabilities</b>		
(a) <b>Financial Liabilities</b>		
(i) Borrowings	-	-
	<u>-</u>	<u>-</u>
<b>3 Current Liabilities</b>		
(a) <b>Financial Liabilities</b>		
(i) Borrowings	230.78	208.41
(ia) Lease Liabilities		
(ii) Trade and other payables		
(a) Total outstanding dues of Micro Enterprises and Small Enterprises		
(b) Total outstanding dues of creditors other than Micro Enterprises and Small Enterprises	732.51	263.87
(iii) Other Financial Liabilities	64.03	94.71
(b) Other Current Liabilities	153.99	319.88
(c) Short Term Provisions	74.38	83.23
(d) Current Tax Liabilities (Net)	-	20.90
	<u>1,256</u>	<u>991</u>
<b>TOTAL</b>	<b><u>1,914.62</u></b>	<b><u>1,592.43</u></b>

Place : New Delhi  
Date : 30-05-2025

For A D S DIAGNOSTIC LIMITED

Dr. Gautam Sehgal  
Managing Director  
DIN : 00034243



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## INDEPENDENT AUDITOR'S REPORT

To Board of Directors of  
**ADS Diagnostic Limited**  
114, Sant Nagar, East of Kailash,  
New Delhi - 110065  
(CIN: L85110DL1984PLC018486)

### Report on audit of Financial Results

#### Opinion and Conclusion

1. We have (a) audited the accompanying financial results for the year ended March 31, 2025 (b) reviewed the financial results for the quarter ended March 31, 2025 (refer para 10 of the 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Financial Results for the Quarter and Year Ended March 31, 2025" of **A D S Diagnostic Limited** being submitted by the company, pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

#### a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the listing regulations; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the **net profit** including other comprehensive income and other financial information of the Company for the year ended March 31, 2025.

#### b) Conclusion on Unaudited Financial Results for the Quarter ended March 31, 2025

With respect to the Financial Results for the quarter ended March 31, 2025, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2025, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, 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.

**V.N. PUROHIT & CO.**  
Chartered Accountants

**Basis for Opinion on the Financial Results for the quarter ended March 31, 2025**

2. We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Statement**

3. These financial results have been prepared on the basis of the annual financial statements. The company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with the requirements of the listing regulations. The Board of Directors of the company are responsible for 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 accounting policies; making judgment and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of financial results by the Board of Directors of the Company as aforesaid.
4. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.
5. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

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

**a) Audit of the Financial Results for the year ended March 31, 2025**

6. Our objectives are to obtain reasonable assurance about whether the 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be

**V.N. PUROHIT & CO.**  
**Chartered Accountants**

expected to influence the economic decisions of users taken on the basis of these financial results.

7. As part of an audit in accordance with the SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
  - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that 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 evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.
8. We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

**b) Review of the Financial Results for the quarter ended March 31, 2025**

9. We conducted our review of the Financial Results for the Quarter ended March 31, 2025, 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with SAs specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all

**V.N. PUROHIT & CO.**  
**Chartered Accountants**

significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

**Other Matters**

10. The financial results include the results for the Quarter ended March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the end of the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subjected to audit.

**For V.N. PUROHIT & CO.**  
**Chartered Accountants**  
Firm Regn. No. 304040E

Om  
Prakash  
Pareek

Digitally signed  
by Om Prakash  
Pareek  
Date: 2025.05.30  
12:54:10 +05'30'

**O. P. Pareek**  
Partner  
Membership No. 014238

**UDIN: 25014238BMJMCJ9873**

Date: 30<sup>th</sup> May, 2025  
Place: New Delhi