

ADS/BSE/2023-24/06/09
Dated 14/11/2023

To,
The General Manager Listing Department
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai, Maharashtra

Sub: Compliance as per regulation 33 of SEBI (Listing Obligation and Disclosure requirements) Regulation, 2015.

Company Code -523031

Dear Sir,

Please find herewith a copy of the approved unaudited financial results of the company and limited review report issued by M/s. V.N. Purohit & Co. Chartered Accountants and Statutory Auditors of the company for the quarter /half year ended 30th September, 2023 approved in its meeting of the board of directors dated 14th November, 2023.

Please take the same on record.

Thanking You.
Yours Faithfully
For ADS Diagnostic Limited



N.L. Gayari
Chief Financial Officer
& Company Secretary.

Encl.:- A/a



A D S DIAGNOSTIC LIMITED
Regd. Office: 114 Sant Nagar, East of Kailash, New Delhi 110065
www.adsdiagnosticltd.com, E-mail: -adsmedical@rediffmail.com
CIN NO.L85110DL1984PLC018486

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2023

Rs. in Lacs except Shares and EPS

Particulars	Quarter Ended			Half Year Ended		Previous Accounting Year Ended 31.03.2023 Audited
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1 Income from Operations						
a) Revenue from Operations (Net)	722.99	322.45	229.58	1045.44	430.64	1329.48
b) Other Operating Income	49.45	3.40	7.79	52.85	33.43	51.39
Total Income (a+b)	772.44	325.85	237.37	1,098.29	464.07	1,380.88
2 Expenses						
a) Cost of materials Consumed	408.35	126.28	76.22	534.63	144.12	673.67
b) Employee benefits expense	62.04	58.09	59.92	120.13	115.65	231.79
c) Depreciation and amortisation expense	4.14	4.18	4.34	8.32	10.75	19.12
d) Finance costs	18.52	7.04	17.41	25.56	24.62	43.91
e) Other expenses	143.66	125.63	63.99	269.29	147.58	274.73
Total expenses (a+b+c+d+e+f)	636.71	321.22	221.90	957.94	442.72	1,243.23
3 Profit / (loss) before Tax and Exceptional Items (1-2)	135.73	4.62	15.47	140.35	21.35	137.65
(a) Exceptional Item	-	-	-	-	-	89.01
4 Profit / (loss) before Tax	135.73	4.62	15.47	140.35	21.35	48.64
5 Tax expenses						
Current Income Tax	34.16	1.16	2.94	35.33	4.42	14.02
Income Tax - Earlier Years						
Deferred tax charge	-3.95	-0.63	-	(4.58)	-	(5.98)
Total Tax Expenses (a+b+c)	30.21	0.53	2.94	30.75	4.42	8.04
6 Net Profit & Loss after Tax for the period (4-5)	105.51	4.09	12.53	109.60	16.94	40.60
7 Other Comprehensive Income, Net on Income Tax						
a) i) Items that will not be reclassified to profit or loss						5.12
ii) Income tax relating to items that will not be reclassified to profit or loss						(1.29)
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						
Total other comprehensive income, net of income tax						3.83
8 Total comprehensive income after tax (6+7)	105.51	4.09	12.53	109.60	16.94	44.43
9 Paid-up Equity Share Capital (Face Value of Rs 10/- each)	219.28	219.28	219.28	219.28	219.28	219.28
10 Reserve excluding Revaluation Reserves as per Balance Sheet of Previous Accounting Year	212.55	212.55	185.42	212.55	185.42	185.42
11 Earnings Per Share (EPS) (Rs.)						
a) Basic EPS	4.81	0.19	0.57	5.00	0.77	1.85
b) Diluted EPS	4.81	0.19	0.57	5.00	0.77	1.85

Notes

1)	The above Unaudited Financial Results were reviewed by the Audit Committee and approved by Board of Directors at their respective meetings held on 14.11.2023 and the statutory auditors have carried out a limited review of the said unaudited financial results
2)	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".
3)	Figures for the previous period have been recast / regrouped / rearranged, wherever necessary, to conform to the current period's classification.
4)	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.

For A D S DIAGNOSTIC LIMITED

Place : New Delhi
Date: 14th November, 2023




Dr. Gautam Sehgal
Managing Director
DIN 00034243

ADS DIAGNOSTIC LIMITED

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

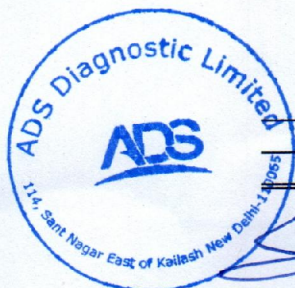
TEL. : 011-41622193, 41620434, FAX.: 011-41665880, : 07290037529, E-mail : adsmedical@rediffmail.com

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

A D S DIAGNOSTIC LIMITED
Balance Sheet as on 30 SEPTEMBER 2023

(Figures in Lakh)

Particulars	As on 30 Sep 2023	As on 31 March 2023
Assets		
1 Non Current assets		
(a) Property, Plant and Equipment	29	37
(b) Capital Work in Progress		-
(c) Right-of-use of assets		-
(d) Financial Assets		
(i) Investments	4	4
(ii) Other Financial Assets	106	100
(e) Deferred Tax Assets (Net)	11	7
(f) Other non current Assets	5	9
	156	157
2 Current Assets		
(a) Inventories	552	518
(b) Financial Assets		
(i) Trade Receivables	702	275
(i) Cash and Cash equivalents	0	14
(ii) Other Financial assets	44	42
(c) Current Tax assets (Net)		-
(d) Other Current Assets	252	202
	1,550	1,050
Total	1,706	1,208
EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	225	225
(b) Other Equity	322	213
	547	437
2 Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	7	6
(ii) Trade payables		-
(iii) Other Financial Liabilities		-
(b) Provisions		-
(c) Deferred Tax Liabilities		-
(d) Other non current Liabilities		-
	7	6
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	307	248
(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	397	317
(iii) Other Financial Liabilities	41	27
(b) Other Current Liabilities	374	161
(c) Short Term Provisions	0	13
(d) Current Tax Liabilities (Net)	32	-
	1,152	764
Total	1,706	1,208



A D S DIAGNOSTIC LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Figures in Lakh)

	For the Half Year ended Sep 30, 2023	For the Half Year ended Sep 30, 2022
(A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before extraordinary items and tax	140	21
Add Back:		
(a) Depreciation	8	11
(b) Interest & Finance Charges	21	17
(c) Loss on sale of assets	-	-
	170	49
Deduct:		
(a) Interest Income	3	4
(b) Interest Income on Financial assets	-	-
(c) Profit on sale of assets	-	3
	3	7
Operating Profit /(Loss) before Working Capital Changes	167	42
Adjusted for		
(a) Change in Inventories	(34)	5
(b) Change in Trade Receivables	(427)	72
(c) Change in Other non current assets	4	9
(d) Change in Other current assets	(61)	(107)
(e) Change in Trade & other Payables	80	(25)
(f) Change in Other Current Liabilities	213	(7)
(g) Change in short term provisions	-	5
	(224)	(49)
Cash Generated from Operations	(57)	(7)
Less: Taxes Paid (net of refund)	4	4
Less: Dividend Paid (including Dividend Distribution Tax)		
CASH INFLOW / (OUTFLOW) FROM OPERATING ACTIVITIES	(62)	(2)
(B) CASH FLOW FROM INVESTING ACTIVITIES:		
Inflow:		
(a) Interest Income	3	4
(b) Sale of Fixed Assets	-	64
	3	68
Outflow:		
(a) Purchase of Fixed Assets (including Capital work in progress)	0	1
	0	1
CASH INFLOW/(OUTFLOW) FROM INVESTING ACTIVITIES	3	66



(C) CASH FLOW FROM FINANCING ACTIVITIES:

Inflow:

(a)	Secured Loan from Bank (incl current maturities)	1,745	738
(b)	Unsecured loans	141	54
(c)	Increase In Other Current financial liabilities	15	4
(d)	Decrease In Other Non Current financial Assets	-	-
(e)	Decrease In Other Current financial Assets	-	-
		<hr/>	<hr/>
		1,901	795

Outflow:

(a)	Repayment of Secured Loan from Bank(incl current maturities)	1,760	754
(b)	Repayment of Unsecured loans	67	85
(c)	Interest Paid	21	17
(d)	Increase In Other Non Current financial Assets	7	117
(e)	Increase In Other Current financial Assets	2	1
(f)	Decrease In Other Current financial liabilities	-	-
		<hr/>	<hr/>
		1,856	975

CASH INFLOW/(OUTFLOW) FROM FINANCING ACTIVITIES 45 (180)

NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS "A+B+C" (14) (116)

CASH AND CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR 14 121

CASH AND CASH EQUIVALENTS AS AT THE END OF THE YEAR 0 4

NET INCREASE/ (DECREASE) IN CASH AND CASH EQUIVALENTS (14) (116)





V. N. PUROHIT & CO.
CHARTERED ACCOUNTANTS

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27, Barakhamba Road,
New Delhi - 110 001
Phone : 011-43596011
Email: delhi@vnp.in
Website: <http://www.vnp.in>

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE INTERIM UNAUDITED FINANCIAL RESULTS

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

We have reviewed the accompanying statement of unaudited financial results of **M/s. A D S Diagnostic Limited** (the "Company") for the quarter and Half year ended on 30th September, 2023 (the "Statement") being submitted by the Company pursuant to requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement which is the responsibility of the Company's Management has been approved by the Board of Directors has been prepared according to the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 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 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, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR V. N. PUROHIT & CO.
Chartered Accountants
Firm Regn. 304040E

OM PRAKASH Digitally signed by OM PRAKASH PAREEK
PAREEK Date: 2023.11.14 12:51:48 +05'30'

O. P. Pareek
Partner
Membership No. 014238
UDIN: 23014238BGXRVO3843

New Delhi, the 14th day of November, 2023