



May 30, 2018

The Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai 400 001

Scrip Code: 540812

Dear Sirs,

Sub. : Outcome of the Board Meeting of the Company held on 30/05/2018

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 Wednesday, May 30, 2018 at 11:00 a.m. and in this regards, the following is the outcome thereof;

1. Approval of the standalone audited financial results of the Company for the half year ended on March 31, 2018 and Financial year ended March 31, 2018.
2. We also enclose the Auditors Report on Standalone Financial Results.

Thanking you,
Yours faithfully,

For, KIDS MEDICAL SYSTEMS LIMITED

Kids Medical Systems Ltd.


PALLAVI NIRVAN DAM
Chief Financial Officer

KIDS MEDICAL SYSTEMS LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium city Center, Nr. Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad-380015

Statement of Audited Assets and Liabilities as at March 31, 2018

(Rs. In Lakh)

Particulars		Year Ended	
		31/03/2018	31/03/2017
A	Date of start of reporting period	01/04/2017	01/04/2016
B	Date of end of reporting period	31/03/2018	31/03/2017
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
(A) EQUITY AND LIABILITIES			
1	Shareholders' funds		
a	Share capital	709.11	1.21
b	Reserves and surplus	396.15	47.42
c	Money received against share warrants	-	-
2	Share application money pending allotment	-	-
3	Deferred Government grants	-	-
4	Non-current liabilities		
a	Long-term borrowings		
b	Deferred tax liabilities (Net)		
c	Foreign Currency monetary item translation difference liability account		
d	Other Long term liabilities		
e	Long-term provisions		
5	Current liabilities		
a	Short-term borrowings	30.00	60.00
b	Trade Payables:-		
i	Total outstanding dues of micro enterprises and small enterprises	-	-
ii	Total outstanding dues of creditors other than micro enterprises and small enterprises.	5.30	249.10
c	Other current liabilities	3.15	13.64
d	Short-term provisions	3.00	1.50
	Total	1,146.71	372.87
(B) ASSETS			
	Non-current assets		
1 a	Fixed assets		
i	Tangible assets	18.54	22.85
ii	Producing Properties	-	-
iii	Intangible assets	-	-
iv	Pre-producing Properties	-	-
v	Tangible assets capital work-in-progress	354.10	248.20
vi	Intangible assets under development or work in progress	-	-
b	Non-current investments		
c	Deferred tax assets (net)	1.10	1.10
d	Foreign Currency monetary item translation difference asset account	-	-
e	Long-term loans and advances	6.50	1.20
f	Other non-current assets	13.45	-
2	Current assets		
a	Current investments		
b	Inventories	19.65	20.67
c	Trade receivables	22.33	21.17
d	Cash and cash equivalents	25.65	45.60
e	Bank Balance other than cash and cash equivalents	-	-
f	Short-term loans and advances	692.23	12.07
g	Other current assets	-	-
	Total	1,153.55	372.87

6.84

For, Kids Medical Systems Limited



Pallavi A. Dam
Director

DIN : 03514501

Date :- May 30, 2018

Place:- Ahmedabad

KIDS MEDICAL SYSTEMS LIMITED

CIN: L85110GJ2013PLC075191

Registered Office: F-806, Titanium city Center, Nr. Sachin Tower, Anand Nagar Road, Satellite, Ahmedabad-380015

Statement of Audited Financial Results for the half year and year ended March 31, 2018

(Rs. In Lakh except per share data)

Particulars	Half Year Ended		Year Ended	
	31/03/2018	31/03/2018	31/03/2018	31/03/2017
A	Date of start of reporting period			
	01/10/2017	01/04/2017	01/04/2016	
B	Date of end of reporting period			
	31/03/2018	31/03/2018	31/03/2017	
C	Whether results are audited or unaudited			
	Audited		Audited	
D	Nature of report standalone or consolidated			
	Standalone		Standalone	
I	Revenue From Operations			
	Net sales or Revenue from Operations			
	17.51	51.32	224.33	
II	Other Income			
	3.86	3.89	1.37	
III	Total Income (I+II)			
	21.36	55.21	225.70	
IV	Expenses			
(a)	Cost of materials consumed			
	2.64	7.74	21.62	
(b)	Purchases of stock-in-trade			
	-	-	-	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade			
	-	-	-	
(d)	Employee benefit expense			
	18.29	32.68	55.34	
(e)	Finance Costs			
	4.82	5.45	0.37	
(f)	Depreciation and amortisation expense			
	2.18	4.42	6.99	
(g)	Other Expenses			
	22.66	33.44	127.45	
(h)	(Disclosed each and every item that is being included in Other Expenses and is more than 10% of the Total Expense)			
	Total expenses (IV)			
	50.59	83.74	211.77	
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)			
	(29.23)	(28.54)	13.93	
VI	Exceptional items			
VII	Profit before extraordinary items and tax (V - VI)			
	(29.23)	(28.54)	13.93	
VIII	Extraordinary items			
	-	-	-	
IX	Profit before tax (VII- VIII)			
X	Tax Expense			
(a)	Current Tax			
	-	-	1.70	
(b)	(Less):- MAT Credit			
(c)	Current Tax Expense Relating to Prior years			
	-	-	-	
(d)	Deferred Tax (Asset)/Liabilities			
	-	-	-	
XI	Profit (Loss) for the period from continuing operations (IX-X)			
	(29.23)	(28.54)	12.23	
XII	Profit/(loss) from discontinued operations before tax			
	-	-	-	
XIII	Tax expenses of discontinued operations			
	-	-	-	
XIV	Profit/(loss) from Discontinued operations (after tax) (XII-XIII)			
	-	-	-	
XV	Profit (Loss) for the period (XI + XIV)			
	(29.23)	(28.54)	12.23	
XVII	Details of equity share capital			
	Paid-up equity share capital			
	709.11	709.11	1.21	
	Face value of equity share capital (Per Share)			
	Rs. 10/-	Rs. 10/-	Rs. 10/-	
XIX	Earnings per share			
(c)	Earnings per share (not annualised for quarter ended)			
	Basic earnings (loss) per share from continuing and discontinued operations			
	-	-	0.94	
	Diluted earnings (loss) per share continuing and discontinued operations			
	-	-	0.94	

Notes on Financial Results:-

1	The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on May 30, 2018.
3	The company came with Initial Public Offer on 11.12.2017 and closed on 14.12.2017. The public issue was of 20,00,000 equity shares of face value of Rs. 10/- each of company for cash at a price of Rs. 30/- per equity share, including a share premium of Rs. 20/- per equity share, aggregating to Rs. 600 Lakhs. The company got listed its share on BSE SME Platform on 22.12.2017. Therefore, no corresponding figures for the half year ended on 31st March, 2018 & 30th September, 2017 are given, as at that time company was not listed. Moreover, no half year results for year ended on 31st March, 2018 & 30th September, 2017 were separately reviewed by Board of Directors. It is hereby given based on informations prepared by company. Result for the year ended 31st March, 2017 were audited, & audit report of that year expressed an unmodified opinion.
2	Previous year's/period's figure have been regrouped/rearranged wherever necessary.

For, Kids Medical Systems Limited



Pallavi A. Dam
Director

DIN : 03514501

Date :- May 30, 2018

Place:- Ahmedabad



AUDITOR'S REPORT

[Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015]

(Unmodified Opinion)

To
The Board of Directors of
Kids Medical Systems Limited

F-806, Titanium City Center,
Nr. Sachin Tower, Anand Nagar Road,
Satellite, Ahmedabad-380015.

We have audited the half yearly financial results of **Kids Medical Systems Limited** for the half year ended March 31, 2018 and year ended March 31, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management.

Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit/(loss) and other financial information for the half year ended March 31, 2018 as well as the year to date results for the period from April 1, 2017 to March 31, 2018.

For, Doshi Maru & Associates
Chartered Accountants
FRN: 01121877

K. S.

Date: 30/05/2018
Place: Jamnagar

Membership No. 031642