KMS MEDISURGI LIMITED

Plot No-297/301 May Building, Gr. Floor Marine lines (EAST), Princess Street,
Mumbai 400 002 Maharashtra (India)
CIN: L51397MH1999PLC119118
Website: www.kmsgroup.in | E-mail Id: cskms99@gmail,com
Tel: 022-66107700/22, 022-67498822 | Fax: +91-22-22061111

Date: November 14, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Subject: Submission of Unaudited Financial Results for the Half-Year Ended September 30, 2026

Ref: KMS Medisurgi Limited (Scrip Code: 540468)

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), we hereby inform you that the Board of Directors of the Company, at its meeting held today, November 14, 2026, has *inter alia* considered, approved, and taken on record the following:

1. Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2026, along with the Statement of Assets and Liabilities and the Statement of Cash Flows as of September 30, 2026.

2. Limited Review Report on the Unaudited Standalone Financial Results of the Company for the half-year ended September 30, 2026.

The complete financial results will also be made available on the Company's website at www.kmsgroup.in.

The Board meeting commenced at 1:00 PM and concluded at 02:15 PM.

We request you to kindly take the above information on record.

Yours faithfully,

For **KMS Medisurgi Limited**

FOR KMS MEDISURGI LIMITED

MANAGING DIRECTOR

KMS MEDISURGI LIMITED MARINE LINES, MUMBAI

Siddharth Kanakia
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, 2026, 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

H. DEDHIA & ASSOCIATES MUMBAI 148213W

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 is in the process of reconciling the stock records with books of accounts. The closing stock as on half year ended September 30, 2026 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. 241.23 (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, 2026 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, 2025 which were subject to limited review by us.

For H H Dedhia & Associates
Chartered Accountants
(FRN – 148213W)

H. H. DEDHIA & ASSOCIATES MUMBAI 148213W

Harsh H. Dedhia
Proprietor
M No. – 141494
UDIN – **26141494BLYEGZ8151**

Place: Mumbai,
Date: 14th November 2026

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

Unaudited Standalone Balance Sheet for the Half Year ended 30th September 2026

(Rupees in Lakh)

Particulars	As on 30th September, 2026	As on 30th September, 2025
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	330.00	330.00
(b) Reserves and surplus	479.08	525.59
(b) Money Received against share warrents	-	-
	809.08	**855.59**
2 Share application money pending allotments		
3 Non-current liabilities		
(a) Long-term borrowings	80.75	86.46
(b) Deferred tax liabilities (net)	-	-
(c) Other Long Term Liabilities	-	-
(d) Long term provision	-	-
	80.75	**86.46**
4 Current liabilities		
(a) Short Term Borrowings		
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	44.81	20.55
(B) total outstanding dues of Creditors other than micro enterprises and small enterprises	95.95	279.17
(c) Other current liabilities	16.49	11.72
(d) Short-term provisions		
	157.26	**311.44**
TOTAL	**1,047.09**	**1,253.49**
B ASSETS		
1 Non-current assets		
(a **(i) Property, Plant and Equipment**		
(i) Property, Plant and Equipment	316.96	298.28
(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)	11.16	12.44
(d) Long term loans and Advances	10.23	146.79
(e) Other Non Current Assets	10.70	6.01
	349.21	**463.69**
2 Current assets		
(a) Current Investments	-	
(b) Inventories	241.24	314.60
(c) Trade receivables	348.36	383.27
(d) Cash and cash equivalents	43.51	49.86
(e) Short-term loans and advances	59.25	42.05
(f) Other Current Assets	5.51	0.02
	697.88	**789.80**
TOTAL	**1,047.09**	**1,253.49**

Place: Mumbai
Date: 14.11.2026

KMS MEDISURGI LIMITED MARINE LINES, MUMBAI

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

KMS MEDISURGI LIMITED

CIN NO: L51397MH1999PLC119118

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

Standalone Unaudited Financial Results for the Six months ended September 30, 2026

(Rs. In Lakhs)

Sr.No	Particulars	Six month Ended	Preceding Six month Ended	Corresponding Six month Ended	Year Ended	Year Ended
		30.09.2026	31.03.2026	30.09.2025	31.03.2026	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
	Income					
I	Revenue from operations	617.25	559.19	661.66	1,220.85	1,393.86
II.	Other Income	3.04	(3.44)	4.48	1.03	2.87
III.	**Total Income (I + II)**	**620.29**	**555.75**	**666.13**	**1,221.88**	**1,396.73**
IV	**Expenses:**					
	Cost of materials consumed	485.66	374.54	507.65	882.19	1,054.78
	Change in Inventories of Stock in Trade					
	Employee benefits expense	74.09	77.30	53.15	130.45	119.71
	Finance costs	4.09	4.88	5.76	10.64	8.30
	Depreciation and amortization expense	26.12	27.81	19.32	47.13	26.57
	Other expenses	52.15	67.81	50.63	118.44	126.35
	Total expenses	**642.12**	**552.34**	**636.51**	**1,188.84**	**1,335.71**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**(21.84)**	**3.41**	**29.63**	**33.04**	**61.01**
VI.	Exceptional items					
VII.	**Profit before extraordinary items and tax (V - VI)**	**(21.84)**	**3.41**	**29.63**	**33.04**	**61.01**
VIII.	Extraordinary Items					
IX.	**Profit before tax (VII- VIII)**	**(21.84)**	**3.41**	**29.63**	**33.04**	**61.01**
X	Tax expense:					
	(1) Current tax	-	2.89	6.05	8.94	16.54
	(2) Current tax relating to prior years	0.32	(1.42)	-	(1.42)	0.82
	(3) Deferred tax Asset / Liability	0.24	0.53	0.43	0.96	(0.33)
XI	**Profit (Loss) for the period (IX-X)**	**(22.40)**	**1.40**	**23.15**	**24.55**	**43.98**
XIV	**Paid-up Equity Share Capital (Face Value of Rs. 10 per Share)**	**330.00**	**330.00**	**330.00**	**330.00**	**330.00**
XV	**Earnings per equity share: of Rs. 10 Each (Not Annualised)**					
	(a) Basic	**(0.68)**	**0.04**	**0.70**	**0.74**	**1.33**
	(b)Diluted	**(0.68)**	**0.04**	**0.70**	**0.74**	**1.33**

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 14 November, 2026 and have been and have been subject to 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 and the stock exchange's website www.bseindia.com

4. The Statement includes results for the half year ended 31st March, 2026 being the balancing figures between the audited figures in respect of the full financial year ended on 31st March, 2026 and reviewed figures in respect of half yearly figures as on 30th September, 2025.

5. The company is operating in only one segment accordingly no separate reporting is 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, 2026.

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 MARINE LINES, MUMBAI

Place : Mumbai
Date: 14.11.2026

KMS MEDISURGI LIMITED
CIN NO: L51397MH1999PLC119118
297/301 May Building, Gr. Floor Marine lines(East) Princess Street Mumbai Mumbai City MH 400002 IN
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Cash Flow Statement for the half year ended 30th September, 2026

		For the half year ended 30th September 2026		For the half year ended 30th September 2025	
		Unaudited Rs in lacs		Unaudited Rs in lacs	
A	**Cash Flow from Operating Activities**				
	Profit for the year		(21.84)		29.63
	Adjustments for :				
	Depreciation		26.12		19.32
	Non cash expense				
	Interest paid	4.09		5.761	
	Interest received	(0.41)	3.68	(0.26)	5.50
	Operating Profit before Working Capital Changes		**7.97**		**54.45**
	Adjustments for :				
	Increase / (Decrease) in Trade payables	14.87		166.15	
	Increase / (Decrease) in Other Current Liabilities	(3.59)		(0.08)	
	Increase / (Decrease) in Short Term Provisions	-		-	
	(Increase) / Decrease in Inventories	12.56		(43.21)	
	(Increase) / Decrease in Other Current Assets	(0.38)		0.10	
	(Increase) / Decrease in Short Term Loans & Advances	(18.76)		(38.00)	
	(Increase) / Decrease in Trade & Other receivables	(26.15)	(21.44)	52.79	137.75
	Cash Generated from Operations		**(13.48)**		**192.20**
	Direct taxes paid		(0.24)		(6.05)
	Net Cash from Operating Activities	**[A]**	**(13.72)**	**[A]**	**186.15**
B	**Cash Flow from Investment Activities**				
	Purchase of Assets	(50.23)		(149.62)	
	Capital advances	(2.73)		(23.25)	
	Sales of Assets	-		-	
	Fixed Deposit with Maturity of more than 12 months	-		-	
	Interest received	0.41		0.26	
	Dividend received	-	(52.55)	-	(172.62)
	Net Cash from Investing Activities	**[B]**	**(52.55)**	**[B]**	**(172.62)**
C	**Cash Flow from Financing Activates**				
	Proceeds from borrowings	3.41		(3.99)	
	Repayment of borrowings	-		-	
	Increase in Share Capital	-		-	
	Interest Expenses	(4.09)		(5.76)	
	Dividend On Equity Shares	-		-	
	Dividend Distribution Tax	-	(0.68)	-	(9.76)
	Net Cash Flow from Financial Activities	**[C]**	**(0.68)**	**[C]**	**(9.76)**
	Net Cash increase/(Decrease) in cash and Cash equivalents	**(A+B+C)**	**(66.96)**	**(A+B+C)**	**3.78**
	Cash and Cash Equivalents (Opening) :				
	Cash on Hand	**2.19**		**1.66**	
	Balance with Banks	**108.28**	**110.47**	**45.08**	**46.73**
	Cash and Cash Equivalents (Closing) :				
	Cash on Hand	**3.09**		**1.74**	
	Balance with Banks	**40.42**	**43.51**	**48.77**	**50.51**

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.

Place: Mumbai
Date: 14.11.2026

KMS MEDISURGI LIMITED MARINE LINES, MUMBAI

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