

**KIDS MEDICAL SYSTEMS LIMITED**  
**BALANCE SHEET AS AT 31ST MARCH 2019**

Particulars		Note No.	As at 31st March 2019	As at 31st March 2018
<b>I. EQUITY AND LIABILITIES</b>				
<b>1 Shareholders' funds</b>				
(a) Share Capital	2		70,910,990	70,910,990
(b) Reserves and Surplus	3		1,488,693	40,298,434
<b>2 Non-current liabilities</b>				
(a) Long-term Borrowings			-	-
(b) Deferred tax liabilities (Net)			-	-
(c) Other Current Liabilities			-	-
(d) Long term Provision			-	-
<b>3 Current liabilities</b>				
(a) Short-term Borrowings	4		3,701,333	2,999,555
(b) Trade payables	5		680,396	530,432
(c) Other Current Liabilities	6		1,185,645	315,152
(d) Short-term Provisions	7		300,000	300,000
		TOTAL	<b>78,267,057</b>	<b>115,354,562</b>
<b>II. ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Proprety,Plant and Equipment				
(i) Tangible assets	8		5,116,145	5,116,145
(ii) Intangible Assets			-	-
(iii) Intangible Assets under development			-	-
(iv) Capital Work in Progress			-	35,409,934
Less: Accumulated Depreciation			3,262,249	3,262,249
Net Block			1,853,896	37,263,829
(b) Long-term Loans and Advances	9		700,113	650,350
(c) Other Non Current Assets	10		1,375,253	1,344,749
(d) Deferred tax Asset(Net)			110,010	110,010
<b>2 Current assets</b>				
(a) Inventories	11		-	1,965,200
(b) Trade Receivables	12		2,233,486	2,233,486
(c) Cash and Cash Equivelants	13		1,904,455	2,564,569
(d) Short-term Loans and advances	14		70,089,844	69,222,369
		TOTAL	<b>78,267,057</b>	<b>115,354,562</b>
<b>Accounting Policies &amp; Notes on Accounts</b>	1			
<b>As per our Report on Even date attached</b>				
<b>FOR M A A K &amp; ASSOCIATES</b>				
<b>CHARTERED ACCOUNTANTS</b>				
<b>Firm Regn.No.135024W</b>				
<b>CA.MARMIK G. SHAH</b>			Pallavi A. Dam	Anirvan A. Dam
<b>Partner</b>			Din: 03514501	Din: 03031807
<b>Mem.No:133926</b>			<b>CFO &amp; Director</b>	<b>Managing Director</b>
<b>UDIN:- 20133926AAABF4480</b>				
<b>Place:-Ahmedabad</b>				
<b>Date:- 12/02/2020</b>			<b>Date:12/02/2020</b>	