



# KASHYAP TELE-MEDICINES LIMITED

CIN: L29110MH1995PLC085738

Regd. Off.: 2<sup>nd</sup> Floor, Pushpawati Building No. 2, Girgaon Road, Chandanwadi, Mumbai -02

Corp. Off. : UL/8, Upper Floor, Suryarath Complex, Panchwati 1<sup>st</sup> Lane Ambawadi,  
Ahmedabad, Gujarat-380006

Phone: +91-6359637788, Email: [investor.relations@kashyaptele-medicines.com](mailto:investor.relations@kashyaptele-medicines.com),

Website: [www.kashyaptele-medicines.com](http://www.kashyaptele-medicines.com)

Date: 18<sup>th</sup> June, 2021

To,  
BSE Limited  
Listing Department  
Phiroz Jeejeebhoy Tower, 25<sup>th</sup> Floor, Dalal  
Street, Mumbai-400001

Scrip Code – 531960

**Sub.: Submission of Audited Financial Results, Statement of Assets and Liabilities, Cash Flow Statement and Auditor's Report for the quarter and year ended 31<sup>st</sup> March, 2021 pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015 and an Unmodified Opinion thereon.**

Dear Sir/Madam,

With reference to above and pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, read with SEBI Circular no. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019; the Audited Financial Results, Statement of Assets and Liabilities & Cash Flow Statement of the Company for the quarter and year ended 31<sup>st</sup> March, 2021 as prepared in accordance with Companies (Indian Accounting Standards) Rules, 2015 (IND-AS) were duly reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at their respective meetings held on 18<sup>th</sup> June, 2021 and the copies of which along with Auditor's Report thereon as received from the Statutory Auditor of the Company are enclosed herewith.

Further, pursuant to the Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015, a declaration in respect of audit report with unmodified opinion for the audited standalone financial results & statement of assets & liabilities for the financial year ended on 31st March, 2021 is also enclosed herewith.

Further, pursuant to Regulation 47 of SEBI (LODR) Regulations, 2015, the said result will be duly published in the required newspaper in due course of time and will be uploaded on the website of the Company.

Kindly take the above disclosures on your record as compliance with Regulations 33 of the SEBI (LODR) Regulations, 2015.

You are requested to take note of the same.

Thanking you.

Yours faithfully,  
FOR, KASHYAP TELE-MEDICINES LIMITED

  
PARITOSH TRIVEDI  
COMPANY SECRETARY



Encl: As above



# SAREMAL & CO

## Chartered Accountants

CA Saremal Shah (Bcom, FCA); CA Pravin Lavana (Bcom, LLB, FCA)

**Independent Auditor's Report on Statement of Audited Standalone Financial Results for the quarter and year ended 31<sup>st</sup> March, 2021 of Kashyap Tele-Medicines Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To  
The Board of Directors,  
**KASHYAP TELE-MEDICINES LIMITED**  
**AHMEDABAD**

**Report on audit of the Audited Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of **Audited Standalone Financial Results** of "**KASHYAP TELE-MEDICINES LIMITED**" (the 'Company') for the quarter and year ended 31<sup>st</sup> March, 2021, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 as amended (the 'Listing Regulations'), read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 and SEBI Circular No. CIR/CFD/CMD1/80/2019 dated 19<sup>th</sup> July, 2019.

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

- i. is presented in accordance with the requirements of Regulation 33 of the of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March, 2021.

**Basis of Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Management's Responsibility for the Audited Standalone Financial Results**

The Statement has been prepared on the basis of the annual Audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation 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 the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes 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 appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the audited standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the audited standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a 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.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditors Responsibilities for the Audit of Standalone Financial Results**

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 is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with 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 procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the 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 the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the 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 the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a 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 evidence 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 the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any 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 on our independence, and where applicable, related safeguards.

The Statement includes the results for the quarter ended 31<sup>st</sup> March, 2021 being the balancing figures between the audited figures in respect of full financial year ended 31<sup>st</sup> March, 2021 and the published yeartodate figures up to the third quarter of the current financial year i.e. 31<sup>st</sup> December, 2020, which were subjected to a limited review by us, as required under the Listing Regulations.

Our audit report is not modified in respect of this matter.

Place : Ahmedabad  
Date: 18<sup>th</sup> June, 2021



For SAREMAL & CO.  
Chartered Accountants

PRAVIN LAVANA  
Partner

Membership NO.: 037180

FIRM REGISTRATION NO.: 109281W

UDIN No.: 21037180AAAABX4297

# KASHYAP TELE-MEDICINES LIMITED

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Website: www.kashyaptele-medicines.com

## STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(As per Schedule III Companies Act, 2013 and IND-AS)

Amount(Rs.) in Lakhs Except EPS

S.No.	Particulars	Quarter Ended (Standalone)			Year Ended	
		31/03/2021	31/12/2020	31/03/2020	31/03/2021	31/03/2020
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I	Revenue from operations	3.75	4.80	5.24	18.54	20.08
II	Other Income	0.14	0.00	0.00	0.14	0.00
III	<b>Total Revenue ( I + II )</b>	<b>3.89</b>	<b>4.80</b>	<b>5.24</b>	<b>18.68</b>	<b>20.08</b>
IV	<b>Expenses</b>					
	(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock in-trade	0.00	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	2.32	2.39	2.40	8.65	9.08
	(e) Finance Cost	0.00	0.00	0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00
	(g) Other expenses	2.10	2.18	4.15	8.54	9.53
	<b>Total expenses</b>	<b>4.42</b>	<b>4.56</b>	<b>6.55</b>	<b>17.19</b>	<b>18.61</b>
V	<b>Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)</b>	<b>(0.53)</b>	<b>0.24</b>	<b>(1.31)</b>	<b>1.49</b>	<b>1.47</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit before Extraordinary Items and tax (V - VI )</b>	<b>(0.53)</b>	<b>0.24</b>	<b>(1.31)</b>	<b>1.49</b>	<b>1.47</b>
VIII	Extraordinary items	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) Before Tax ( VII- VIII)</b>	<b>(0.53)</b>	<b>0.24</b>	<b>(1.31)</b>	<b>1.49</b>	<b>1.47</b>
X	Tax Expense :-					
	(a) Current tax	(0.12)	0.10	(0.30)	0.39	0.13
	(b) Deferred tax	0.00	0.00	0.00	0.00	0.00
	<b>Total Tax Expense</b>	<b>(0.12)</b>	<b>0.10</b>	<b>(0.30)</b>	<b>0.39</b>	<b>0.13</b>
XI	<b>Profit / (Loss) for the period from Continuing Operations (IX - X)</b>	<b>(0.41)</b>	<b>0.14</b>	<b>(1.01)</b>	<b>1.10</b>	<b>1.34</b>
XII	Profit/(loss) from Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIII	Tax Expense of Discontinuing Operations	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV	<b>Profit / (Loss) for the period (XI + XIV )</b>	<b>(0.41)</b>	<b>0.14</b>	<b>(1.01)</b>	<b>1.10</b>	<b>1.34</b>
XVI	Share of profit / (loss) of Associates	N.A	N.A	N.A	N.A	N.A
XVII	Minority interest	N.A	N.A	N.A	N.A	N.A
XVIII	<b>Profit / (Loss) after taxes, minority interest and share of profit / (loss) of associates</b>	<b>(0.41)</b>	<b>0.14</b>	<b>(1.01)</b>	<b>1.10</b>	<b>1.34</b>
XIX	<b>Other Comprehensive Income</b>					
	A. Items that will be/will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	B. Income tax relating to items that will be / will not be reclassified to profit and loss	0.00	0.00	0.00	0.00	0.00
	<b>Total comprehensive income for the period (XVIII+XIX)</b>	<b>(0.41)</b>	<b>0.14</b>	<b>(1.01)</b>	<b>1.10</b>	<b>1.34</b>
XX	Paid-up Equity Share Capital (Face Value of Rs. 1/- each)	477.22	477.22	477.22	477.22	477.22
XXI	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.00	0.00	0.00	(237.79)	(238.89)
XXII	Earnings per equity share:					
	(a) Basic	(0.001)	0.000	(0.002)	0.002	0.003
	(b) Diluted	(0.001)	0.000	(0.002)	0.002	0.003

\*Notes Enclosed  
Place : Ahmedabad  
Date 18th June, 2021



Kashyap Tele - Medicines Limited  
  
Raghav Agrawal  
Director/Chief Financial Officer  
DIN: 02264149

# KASHYAP TELE-MEDICINES LIMITED

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## STATEMENT OF ASSETS AND LIABILITIES AS AT 31<sup>ST</sup> MARCH, 2021 (As per Schedule III Companies Act, 2013 and IND-AS)

Particulars	Amount(Rs.) in Lakhs	
	As at 31/03/2021 (Audited)	As at 31/03/2020 (Audited)
<b>ASSETS</b>		
<b>I Non-Current Assets</b>		
(a) Property, Plant and Equipment	-	-
(b) Capital work in progress	-	-
(c) Financial Assets	-	-
(i) Investments	21.00	21.00
(ii) Other Financial Assets	0.34	0.34
(d) Other Non-Current Assets	190.89	191.69
	<b>212.23</b>	<b>213.03</b>
<b>II Current Assets</b>		
(a) Inventories	-	-
(b) Financial Assets	-	-
(i) Trade Receivables	14.44	12.99
(ii) Cash and Cash Equivalents	13.45	10.77
(iii) Investments	-	-
(iv) Loans	-	-
(c) Other Current Assets	0.68	2.85
(d) Accrued Interest - FDR	-	-
	<b>28.57</b>	<b>26.61</b>
<b>TOTAL ASSETS</b>	<b>240.80</b>	<b>239.64</b>
<b>EQUITY AND LIABILITIES</b>		
<b>I Equity</b>		
(a) Share Capital	477.22	477.22
(b) Other Equity	(237.79)	(238.89)
	<b>239.43</b>	<b>238.33</b>
<b>II Non Current Liabilities</b>		
(a) Long term borrowings	-	-
(b) Deferred tax liabilities (net)	-	-
(c) Other long term liabilities	-	-
<b>III Current Liabilities</b>		
(a) Financial liabilities	-	-
(i) Short term borrowings	-	-
(ii) Trade Payables	-	-
Total Outstanding dues of micro enterprises and small enterprises	-	-
Total Outstanding dues of creditors other than micro enterprises and small enterprises	0.29	0.00
(iii) Other Financial liabilities	0.74	0.97
(b) Other Current Liabilities	-	-
(c) Short-Term Provisions	-	-
(d) Current tax liabilities	0.34	0.34
	<b>1.37</b>	<b>1.31</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>240.80</b>	<b>239.64</b>

\*Notes Enclosed

Place : Ahmedabad  
Date 18th June, 2021



For, Kashyap Tele - Medicines Limited



*(Signature)*

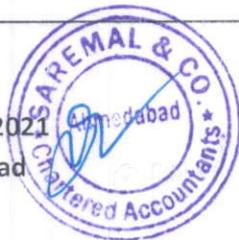
Raghav Agrawal  
Director/Chief Financial Officer

DIN: 02264149

**Notes: to Audited Financial Results and Statement of Assets & Liabilities for the quarter and year ended 31st March 2021**

- 1 The above Audited Financial Results and Statement of Assets & Liabilities of the Company for the quarter and year ended 31st March, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in the Meeting held on 18th June, 2021.
- 2 The Company has adopted, Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ('Ind As') from 1st April, 2017 and accordingly these financial results and all the periods presented have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting" read with relevant rules issued thereunder and the other accounting principles generally accepted in India and discloses the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended).
- 3 The Statutory Auditors of the Company have carried out an Audit of the above Audited Financial Results and Statement of Assets & Liabilities for the quarter and year ended on March 31, 2021 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 and have expressed an unmodified audit opinion thereon.
- 4 In the previous Financial Year 2019-2020, an outbreak situation arose in India on account of COVID-2019 in March 2020. The Company has considered such outbreak situation as subsequent event to the Balance Sheet date i.e., 31st March, 2021 in terms of Ind AS 10 "Reporting on Event After Balance Sheet Date" and has assessed the operational and financial risk on going forward basis though Company's operations continued in the given situation.
- 5 The financial results for the quarter ended 31st March, 2021 forming part of the statement of Audited Standalone Financial Results are the balancing figure between the audited figures in respect of the full Financial Year ended on 31st March, 2021 and the published year to date figures up to the third quarter of the current financial year i.e. 31st December, 2020, which were subject to limited review by the Statutory Auditor's thereon.
- 6 Pursuant to compliance of SEBI notification No. SEBI/LAD-NRO/GN/2018/1 dated 9th May, 2018, a Statement Of Cash Flows \_\_\_\_\_ for the Financial Year ended 31st March, 2021 has also been submitted by way of a note as enclosed herewith as Annexure-A to the said notes to Audited Standalone Financial Results & Statement of Assets & Liabilities.
- 7 Pursuant to SEBI Circular No. SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018-"Fund Raising by Issuance of Debt Securities by Large Entities"; the Company do not fall under the category of Large Corporates as per the given applicability framework of the said circular as on 31st March, 2021.
- 8 A Copy of the aforesaid financial results is also available on the website of BSE Limited ([www.bseindia.com](http://www.bseindia.com)) and on the website of the Company ([www.kashyaptele-medicines.com](http://www.kashyaptele-medicines.com)).
- 9 The Company is engaged in single segment therefore has only one reportable segment in accordance with Ind AS 108 'operating segments'.
- 10 Figures pertaining to previous year/periods have been re-grouped and re-arranged wherever necessary.

Date 18th June, 2021  
Place : Ahmedabad



For Kashyap Tele - Medicines Limited



Raghav Agrawal  
Director/Chief Financial Officer  
DIN: 02264149

(Annexure- A)

**KASHYAP TELE-MEDICINES LIMITED**

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Website: www.kashyaptele-medicines.com

Cash Flow Statement for the year ended 31st MARCH, 2021

(As per Schedule III Companies Act, 2013 and IND-AS)

Amount(Rs.) in Lakhs

Particulars		For the Year ended 31/03/2021	For the Year ended 31/03/2020
A	Cash flow from operating activities:		
	Profit before tax	1.49	1.46
	Adjustments		
	Operating profit before working capital changes	1.49	1.46
	Adjustments for changes in working capital :		
	Change in trade receivables	(1.45)	(0.59)
	Change in other receivables	2.96	(2.10)
	Change in Current Liabilities & other payables	0.07	(2.03)
	Cash flow from/ (used in) operations	3.07	(3.25)
	Income taxes paid	0.39	0.59
	Net cash flow from/(used in) operating activities	2.68	(3.85)
B	Cash flow from investing activities:		
	Interest received	-	-
	Net cash (used in)/flow from investing activities	0.00	0.00
C	Cash flow from financing activities:		
	Interest paid	-	-
	Net cash (used in)/flow from financing activities:	0.00	0.00
	Net increase in cash and cash equivalents(A+B+C)	2.68	(3.85)
	Cash and cash equivalents at the beginning of the year	10.77	14.62
	Cash and cash equivalents at the end of the year	13.45	10.77

Place : Ahmedabad  
Date 18th June, 2021

For, Kashyap Tele - Medicines Limited

Raghav Agrawal  
Director/Chief Financial Officer

DIN: 02264149

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Date: 18<sup>th</sup> June, 2021

To,  
BSE Limited  
Listing Department,  
Phiroz Jeejeebhoy Tower,  
25<sup>th</sup> Floor, Dalal Street,  
Mumbai-400 001

Scrip Code – 531960

Sub.: Submission of Declaration Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 in respect of Audit Report with Unmodified Opinion for the Annual Audited Financial Results for the Financial Year ended on 31<sup>st</sup> March, 2021.

Dear Sir/Ma'am,

With references to the above, the Company do hereby declares that the Statutory Auditors of the Company M/s. Saremal & Co., Chartered Accountants (FRN: 109281W), Ahmedabad have expressed an Unmodified Opinion for their Independent Auditor's Report on Audited Financial Results for the Financial Year ended on 31<sup>st</sup> March, 2021; which are duly considered and approved by the Board of Directors on 18<sup>th</sup> June, 2021 itself.

You are kindly requested to acknowledge and take the above into your records.

Thanking you.

Yours faithfully,  
FOR, KASHYAP TELE-MEDICINES LIMITED

  
RAGHAV AGRAWAL  
DIRECTOR/CHIEF FINANCIAL OFFICER  
DIN: 02264149

