



Rekvina
LABORATORIES LIMITED

At & Post : Dashrath, N.H. No 8, Dist Baroda-391 740 (Gujarat-India)
Admn. Office : 328-329, Third Floor, Paradise Complex, Sayajigunj, Baroda-390 005. (Gujarat-India)
Phone : +91-265-2362966, ● Email : info@rekvinalaboratories.com ● Web : www.rekvinalaboratories.com

Date: 14.11.2024

To,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.

Ref: Scrip Code: 526075

Sub: Outcome of the Board Meeting held on 14th November 2024

Dear Sir/Madam,

Pursuant to Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. 14th November, 2024 has inter-alia adopted and approved

- 1) The Standalone Un-Audited Financial Results for the Quarter and Half year ended on 30th September, 2024.
- 2) Limited Review Report by Statutory Auditors of the Company on Standalone Un-Audited Financial Results for the Quarter and Half year ended on 30th September, 2024.

The meeting of the Board of Directors commenced at 06:00 P.M. and concluded at 07:15 P.M.

This is for your information and record

Thanking you,

For Rekvina Laboratories Limited

Amit Mukesh Shah
Managing Director
DIN: 01993211

	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV) (Comparing Profit/(Loss) and other Comprehensive Income for the period)	-6.65	-0.34	-1.00	-6.99	-1.00	-1.64
XVI	Earning per equity share						
	1) Basic	(0.110)	(0.006)	(0.017)	(0.116)	(0.017)	(0.027)
	2) Diluted	(0.110)	(0.006)	(0.017)	(0.116)	(0.017)	(0.027)

1. The Above Standalone Quarterly Financial Results have been reviewed and recommended by the Audit Committee and the same has been approved by the Board of Directors of the Company at its meeting held on 14-11-2024.

2. As the Company's business activity falls within a single primary business segment, namely dealing in Trading of Goods, the disclosure requirements as per Ind-AS 108 "operating segments" are not applicable.

3. The Earing Per Shares has been computed in accordance with Accounting Standard on Earing Per Shares (AS 20).

4. Previous period figures have been regrouped/reclassified wherever necessary to confirm with the current periods classification/disclosure.

5. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2016 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.

6. The Company does not has any lease contract, hence, IND-AS 116 is not applicable.

**By Order of the Board of Directors
For Rekvina Laboratories Limited**

**Place:- Vadodara
Date:- 14-11-2024**

**Mr. Amit Mukesh Shah
Managind Director
DIN: 01993211**

REKVINA LABORATORIES LIMITED

Regd. Office: 328, Paradise Complex, Sayajigunj, Vadodara, Gujarat - 390005.

Email: info@rekvinalaboratories.com CIN:L24231GJ1988PLC011458

STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2024

(₹ in lakhs)

Particulars		AS AT	AS AT
		30-09-2024 (Unaudited)	31-03-2024 (audited)
A	Assets		
1	Non-current Assets		
	(a) Property, Plant and equipment	14.61	14.61
	(b) Non- Current Investments	4.58	4.58
	(c) Other non-current assets	-	-
	Total -Non-Current Assest	19.19	19.19
2	Current Assest		
	(a) Inventories	-	-
	(b)Financial Assets		
	-Trade Receivables	-	-
	-Cash and Cash Equivalents	-	0.96
	-Bank Account Balance	9.96	-
	-Loans and Advances & Deposit	-	-
	-Others Financial Assets	-	-
	(c)Other Current Assets TDS	-	-
	Total -Current Assets	9.96	0.96
	Total Assets	29.15	20.15
B	Equity and Liabilities		
1	EQUITY		
	(a) Equity shares Capital	301.40	301.40
	(b) Other Equity	-308.71	-301.72
	(c) Reserve & Surpluses	-	-
	Total Equity	-7.31	-0.32
	LIABILITIES		
2	Non-Currents Liabilities		
	(a) Financial liabilities		
	Borrowings	24.87	-
	(b) Provisions	-	-
	(c) Deffered tax liabilities (Net)	-	-
	Total -Non Current Liabilities	24.87	-
3	Current liabilities		
	(a) Financial liabilities		
	- Borrowings	-	-
	-Trade Payables	11.50	11.43
	-Total Outstanding dues of micro enterprises and small enterprises	-	-
	(b)Currents tax Liabilities (Net)	-	8.96
	(C) Short-term provisions	0.09	0.08
	(d) Other current liabilities	-	-
	Total -Current Liabilities	11.59	20.47
	Total Liabilities	29.15	20.15

By Order of the Board of Directors
For Rekvina Laboratories Limited

Place:- Vadodara
Date:- 14-11-2024

Mr. Amit Mukesh Shah
Managing Director
DIN: 01993211

REKVINA LABORATORIES LIMITED

Regd. Office: 328, Paradise Complex, Sayajigunj, Vadodara, Gujarat - 390005.

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CASHFLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2024.

(₹ in lakhs)

	Particulars	AS AT 31-3-2024	AS AT 30.09.2024
A.	CASHFLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax and Extra Ordinary Items	-1.64	-6.99
	Add:		
	Depreciation		
	Interest Paid		
	Less:		
	Interest Income		
	Provision For Taxation		
	Operating Profit before Working Capital Changes	-1.64	-6.99
	Adjustment for :		
	(Decrease) in Short Term Borrowings		
	Increase/(Decrease) in Trade Payable	0.88	0.08
	Increase/(Decrease) in Other Current Liabilities & Provisions	0.74	15.92
	Decrease in Inventories	-	-
	(Increase) in Trade & Receivables	-	-
	(Increase) in Other Current Assets	-	-
	(Increase) in Other Non Current Assets	-	-
	Cash generation from Operations	-0.03	9.01
	Net Cash from Operative Activities (A)	-0.03	9.01
B.	CASHFLOW FROM INVESTING ACTIVITIES		
	Net Cash used in investing activities (B)		-
C.	CASHFLOW FROM FINANCING ACTIVITIES		
	Interest Income	-	-
	Long Term from Warrant Issue	-	-
	Net Cash used in financial activities (C)		
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-0.03	9.01
	Cash & Cash Equivalents (Opening Balance)	0.98	0.95
	Cash & Cash Equivalents (Closing Balance)	0.95	9.96

By Order of the Board of Directors
For Rekvina Laboratories LimitedPlace:- Vadodara
Date:- 14-11-2024Mr. Amit Mukesh Shah
Managing Director
DIN: 01993211

Independent Auditor's Review Report on the Quarter and Half Year Ended Un-Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to The Board of Directors
Rekvina Laboratories Limited.

1. We have reviewed the accompanying statement of unaudited standalone financial results of Rekvina Laboratories Limited (the "Company") for the 2nd quarter and Half Year Ended 30th September 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/CMD1/44/2019, dated 29-03-2019. (The Circular).
2. The preparation of the Statement in accordance with 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2013 read with SEBI Circular No. CIR/CFD/CMD1/44/2019, is the responsibility of the Company's management and has been taken on record by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2014, 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards (IND AS) specified under Section 133 of the Companies Act, 2013, read with relevant rules issued there under 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.
5. The accompanying INDAS financial results and other financial information for the corresponding quarter ended 30-09-2024, have been subject to a limited review or audit and based on the information compiled by Management and has been taken on record by the Board of Directors.

Date - 14/11/2024

Place : Vadodara



FOR Y. M. SHAH & CO.
CHARTERED ACCOUNTANTS
Firm Reg. No. : 114124W


Partner
Harsh Shah
M. No. 188123

UDIN:24188123BKBIYS3637