

# **Taori Sandeep & Associates**

**CHARTERED ACCOUNTANTS**

**Br. Office:** Flat No 201, Nav Sudhir CHS Ltd, 113, Tilak Nagar, M G Road No.6, Goregaon West  
Mumbai- 400 104, Mob- 7021416997, 07738364419 Email-cpatul14@gmail.com

**Head Office:** "Deepa - Lakshmi" 106, Kherapati Colony, Gwalior – 474002 (M.P.)

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**Independent Auditor's Review Report on Quarterly Unaudited Financial Results of Remedium Lifecare Limited (formerly known as Roxy Exports Limited) pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

**To,  
The Board of Directors of Remedium Lifecare Limited  
(formerly known as Roxy Exports Limited)**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **Remedium Lifecare Limited (formerly known as Roxy Exports Limited)** ('the Company') for the quarter ended 30<sup>th</sup> June, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended, including relevant circulars issued by the SEBI from time to time.
2. The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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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 Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For TAORI SANDEEP & ASSOCIATES

Chartered Accountants

FRN: 007414C

*Atul*

Atul Jain  
Partner

M. No. 048920

UDIN: 24048920BKBR691



Place: Mumbai

Date: August 14, 2024

**REMEDIUM LIFECARE LIMITED**  
**REGD. OFFICE: Office No.9, K Raheja Prime, Marol Industrial Estate Behind Ravi Vihar Hotel, Sagbaug Road, Marol Naka, Andheri East, Mumbai 400059**  
**E-mail: info@remediumlifecare.com;**  
**CIN: L24100MH1988PLC343806**

**Statement of Standalone Unaudited Financial Results for the Quarter ended June 30, 2024**

(₹ in Lakhs except for EPS)

Particulars	Quarter Ended		Year Ended	
	30th June, 2024	31st March, 2024	30th June, 2023	31st March, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Revenue from Operations	7760.62	140849.37	33046.48	404170.67
II. Other Income	189.03	209.27	0.00	2108.11
III. Total Income (I +II)	7958.65	141138.64	33046.48	406278.78
<b>IV. Expenses</b>				
Cost of Material Consumed	0.00	0.00	0.00	0.00
Purchases of Stock-in-trade	15017.95	142230.54	31830.30	412728.50
Changes in Inventories of finished goods, Work-in-progress and stock-in-trade	-7410.14	1931.29	371.33	-12590.97
Employee Benefits Expenses	22.24	18.31	27.03	84.27
Finance Costs	0.00	304.72	0.00	387.30
Depreciation and amortisation expenses	0.97	1.41	1.43	5.87
Other Expenses	100.97	172.01	88.65	618.59
<b>Total Expenses (IV)</b>	<b>7732.00</b>	<b>144730.27</b>	<b>32319.64</b>	<b>401233.35</b>
V. Profit/(Loss) before exceptional items and tax (III- IV)	226.65	-3599.64	726.84	5045.42
VI. Exceptional items	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	226.65	-3599.64	726.84	5045.42
VIII. Tax Expense				
(1) Current tax	63.05	1,774.34	202.21	1774.34
(2) Deferred tax	0.00	-1.93	0.00	-1.93
(3) Previous Year Tax	0.00	0.00	0.00	0.00
Total Tax	63.05	1772.41	202.21	1772.41
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	163.60	-5372.04	524.63	3273.02
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI. Tax expense of discontinued operations	0.00	0.00	0.00	0.00
XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)	0.00	0.00	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	163.60	-5372.04	524.63	3273.02
XIV. Other Comprehensive Income	0.00	0.00	0.00	0.00
(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV)	163.60	-5372.04	524.63	3273.02
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)				
XVI. Earnings per equity share (for continuing operation):*				
(1) Basic	0.16	-5.33	14.57	3.25
(2) Diluted	0.16	-5.33	14.57	3.25
XVII. Earnings per equity share (for discontinued operation):*				
(1) Basic	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00
XVIII. Earnings per equity share (for discontinued & continuing operations)*				
(1) Basic	0.16	-5.33	14.57	3.25
(2) Diluted	0.16	-5.33	14.57	3.25

**Notes:**

(1) The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on August 14, 2024. The Statutory Auditors have carried out their audit for the above results.

(2) The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (IND AS), prescribed under section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

(3) The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2024. The Results for the quarter ended June 30, 2024, have been reviewed by the Statutory Auditors.

(4) Number of shares outstanding as on 30th June 2024 and 31st March 2024 for calculation of EPS were 10,08,00,000 shares of Re.1 each, whereas as on 30th June 2023 Number of shares outstanding were 36,00,000 shares of Re.10 each. During last quarter i.e. March 2024 the company has inadvertently reported EPS by dividing Earnings after tax by 36,00,000 number of shares instead of 10,08,00,000 number of shares. Corrective measure has been taken in current period.

(5) The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.

(6) As the Company's business activity falls within a single segment, therefore "Segment Reporting" is not applicable.

For Remedium Lifecare Limited

  
**ADARSH MUNJAL**  
 (Whole Time Director)  
 DIN : 07304004



Date: 14.08.2024  
 Place : Mumbai