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**Date:** 14<sup>th</sup> November, 2024

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai -400 001.

Dear Sir / Madam,

**Sub: Submission of Unaudited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2024 along with Limited Review Report**

**Ref: Security Id: MAGENTA / Code: 544188**

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

**For, Magenta Lifecare Limited**

**Divyesh Modi**  
**Managing Director**  
**DIN: 02016172**

**MAGENTA LIFECARE LIMITED.**

Formerly known as MAGENTA LIFECARE PRIVATE LIMITED

C/o N. P. Patel Estate A & T Padamla, Dist. Vadodara - 391350, Gujarat, India.

Call: +91 7573022021 • Email: care@magentalifecare.com • CIN : U74120GJ2015PLC084050

[www.magentamattresses.com](http://www.magentamattresses.com)

**MAGENTA LIFECARE LIMITED**  
**REGISTERED OFFICE: N P PATEL ESTATE, A & T PADAMLA, VADODARA, VADODARA, GUJARAT, INDIA, 391350**  
**CIN U74120GJ2015PLC084050**

**UNAUDITED STATEMENT OF FINANCIAL RESULTS FOR HALF YEARLY ENDED 30TH SEPTEMBER, 2024**

(Rs. In Lakhs)

Sr. No.	Particulars	Half Yearly			Year Ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
I	Revenue from Operations	584.23	471.43	404.84	876.28
II	Other Income	54.02	1.28	28.91	28.33
<b>III</b>	<b>Total Revenue (I+II)</b>	<b>638.25</b>	<b>472.71</b>	<b>433.76</b>	<b>904.61</b>
<b>IV</b>	<b>Expenses</b>				
	(a) Cost of materials consumed	530.75	188.80	348.92	537.72
	(b) Purchases of stock in trade	-	-	-	-
	(c) Changes in inventories of finished goods,work in progress and Stock-in-Trade	-	-	-	-
	(d) Employee benefits expense	39.96	41.84	36.22	78.06
	(e) Finance costs	10.75	22.66	32.99	55.66
	(f) Depreciation and amortisation expense	<b>10.06</b>	<b>20.34</b>	0.00	20.34
	(g) Other expenses	40.43	73.45	39.08	110.67
<b>V</b>	<b>Total Expenses</b>	<b>631.94</b>	<b>347.09</b>	<b>457.22</b>	<b>802.44</b>
VI	Profit before exceptional, extraordinary and prior period items and tax(III-V)	6.31	125.62	(23.46)	102.16
VII	Exceptional items,Extraordinary and Prior Period Items	-	-	-	-
<b>VIII</b>	<b>Profit before tax (VI-VII)</b>	<b>6.31</b>	<b>125.62</b>	<b>(23.46)</b>	<b>102.16</b>
IX	Tax Expenses:				
	(a) Current Tax	1.64	32.66	-	26.56
	(b) Deferred Tax	1.02	1.75	-	1.75
<b>X</b>	<b>Profit/(loss) for the period from continuing operations (VIII-IX)</b>	<b>3.64</b>	<b>91.21</b>	<b>(23.46)</b>	<b>73.85</b>
XI	Other Comprehensive Income	-	-	-	-
	Items that will no be reclassified to profit or loss-	-	-	-	-
	Remeasurments of the defined benefits plans	-	-	-	-
	Equity Instruments through other comprehensive income	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
		-	-	-	-
<b>XIV</b>	<b>Profit/(loss) for the period</b>	<b>3.64</b>	<b>91.21</b>	<b>(23.46)</b>	<b>73.85</b>
	Reserves excluding revaluation reserves as per balancesheet of previous accounting year	-	-	-	-
XV	Paid up Equity Share Capital (in Rs.) (Face Value of Rs. 10/- each)	<b>6,86,99,360.00</b>	<b>4,86,99,360.00</b>	<b>4,86,99,360.00</b>	<b>4,86,99,360.00</b>
XVI	Earnings per equity share of Rs 10/- each	10.00	10.00	10.00	10.00
	Basic	0.05	1.87	(0.48)	1.52
	Diluted	0.06	2.20	(0.57)	1.78

**Notes:**

- 1 The above Unaudited financial results were reviewed by Audit Committee and approved by the Board of Directors in their meeting held on 14.11.2024
- 2 The Statutory Auditor of the company have expressed an Unmodified Opinion on the audited Standalone financial results for the half year ended 30th September 2024.
- 3 The above financial results have been prepared in accordance with the GAAP (Generally Accepted Accounting Principles), as prescribed under the Companies Act, 2013 ("the Act").
- 4 The Company has only reportable business segment. i.e. House hold furnishings. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Accounting Standard (AS) 17 - "Segment Reporting" is enclosed herewith
- 5 The company has made a fresh issue of 20,00,000 equity shares through IPO at Rs. 35 (FV Rs.10) to the public . The company has got listed on BSE SME platform on 12th June, 2024
- 6 Unaudited Statement of Assets and Liabilities and cashflow statement as on 31st March 2024 is enclosed herewith.
- 7 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

**For, Magenta Lifecare Limited**

**Divyesh Modi**  
**Managing Director**  
**DIN: 02016172**

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

MAGENTA LIFECARE LIMITED		
REGISTERED OFFICE: N P PATEL ESTATE, A & T PADAMLA, VADODARA, VADODARA, GUJARAT, INDIA, 391350		
CIN: U74120GJ2015PLC084050		
Unaudited Balance Sheet as at 30th September, 2024		
(Rs. In Lakhs)		
Particulars	30th September, 2024	31st March 2024
<b>(1) Equity and liabilities</b>		
<b>a) Shareholders' funds</b>		
i) Equity Share capital	686.99	486.99
ii) Other Equity & Reserves	700.32	196.68
	1,387.31	683.67
<b>(2) Non-current liabilities</b>		
<b>a) Financial Liabilities</b>		
i) Long-term borrowings	65.11	127.16
ii) Long-term provisions		-
<b>b) Deferred tax Liabilities (net)</b>	2.78	1.75
	67.89	128.91
<b>(3 ) Current liabilities</b>		
<b>a) Financial Liabilities</b>		
i) Trade payables	233.08	239.67
ii) Short term Borrowings	137.54	198.74
ii) Short term Provisions	29.38	27.61
<b>b) Other current liabilities</b>	5.90	27.27
	405.90	493.29
<b>Total</b>	<b>1,861.10</b>	<b>1,305.87</b>
<b>Assets</b>		
<b>(1) Non - current assets</b>		
<b>a) Property Plant &amp; Equipment</b>		
i) Tangible assets	162.34	169.28
ii) Intangible assets	0.15	0.02
iii) Capital work-in-progress	-	-
<b>b) Financial Assets</b>		
i) Non-current investments		-
ii) Long - term loans and advances	6.21	6.21
iii) Defered Tax Assets (Net)		-
iv) Other Non-Current Assets	202.73	167.73
	371.42	343.24
<b>(2) Current assets</b>		
<b>a) Inventories</b>	752.55	730.68
<b>b) Financial Assets</b>		
i) Trade receivables	497.37	207.04
ii) Cash and bank balances	232.93	18.08
iii) Short - term loans and advances	6.82	6.82
<b>c) Other Current Assets</b>		
i) Current Tax Assets (Net)	0.01	0.01
	1,489.68	962.62
<b>Total</b>	<b>1,861.10</b>	<b>1,305.87</b>
<b>For, Magenta Lifecare Limited</b>		
Date: 14-11-2024	<b>Divyesh Modi</b>	
Place: Vadodara	<b>Managing Director</b>	
	<b>DIN: 02016172</b>	

<b>MAGENTA LIFECARE LIMITED</b>		
<b>CIN: U74120GJ2015PLC084050</b>		
<b>REGISTERED OFFICE: N P PATEL ESTATE, A &amp; T PADAMLA, VADODARA, VADODARA, GUJARAT, INDIA, 391350</b>		
<b>Unaudited Cash flow statement for the Half Yearly ended 30th September, 2024</b>		
<b>(Rs. In Lakhs)</b>		
<b>Particulars</b>	<b>30th September, 2024</b>	<b>31st March 2024</b>
<b>Cash flow from operating activities</b>		
Profit before tax	6.31	102.16
<b>Adjustments to reconcile loss before tax to net cash flows</b>		
Depreciation	10.06	20.34
Interest expense	10.75	55.66
<b>Operating loss before working capital changes</b>	<b>27.11</b>	<b>178.16</b>
<b>Movements in working capital :</b>		
(Increase) / decrease in Inventories	-21.87	-55.30
(Increase) / decrease in trade Receivables	-290.34	-66.27
(Increase) / decrease in other current Assets	-	-0.01
(Increase) / decrease in other Non-current Assets	-35.00	35.00
Increase / (decrease) in trade payables	-6.58	-8.01
Increase / (decrease) in other current liabilities & Provision	-19.60	25.46
Increase / (decrease) in short-term borrowings	-61.20	-180.59
Increase / (decrease) in Deferred Tax Liabilities	1.02	1.75
<b>Cash used in operations</b>	<b>-433.58</b>	<b>-247.96</b>
Direct tax paid (net of refunds)	1.64	26.56
Deferred Tax Liabilites	-1.02	-1.75
<b>Net cash flow used in operating activities</b>	<b>-409.13</b>	<b>-98.12</b>
<b>Cash flow from investing activities</b>		
a. (Purchase) Sale of Fixed Assets	-3.24	-4.42
b. ( Purchase) / Sale of non-current investment	-	-
c. ( Increase ) / Decrease in Long term loans and advances	-	-0.36
d. ( Increase ) / Decrease in Short term loans and advances	-	0.00
e. Increase / ( Decrease ) in Long Term Provisions	-	-
<b>Net cash flow used in investing activities</b>	<b>-3.24</b>	<b>-4.78</b>
<b>Cash flow from financing activities</b>		
a. Interest & Finance Cost	-10.75	-55.66
b. Proceeds from share issued	200.00	332.75
c. Increase / ( Decrease ) in Securities Premium	500.00	-243.75
d. ( Repayments ) / proceeds of long term borrowings	-62.05	53.47
<b>Net cash flow from financing activities</b>	<b>627.21</b>	<b>86.82</b>
<b>Net increase/(decrease) in cash and cash equivalent (A + B + C)</b>	<b>214.84</b>	<b>-16.08</b>
Cash and cash equivalents at the beginning of the year	18.08	34.16
	<b>232.92</b>	<b>18.08</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	35.17	17.58
Balance with banks:		
- on current accounts	197.75	0.49
- on fixed deposits with original maturity of less than 3 months		-
<b>Cash &amp; cash equivalents (refer note 13)</b>	<b>232.93</b>	<b>18.08</b>

Notes:

1. Figures in bracket denote outflow

2. The above Cash flow statement has been prepared under the " Indirect Method" set out in Accounting Standard (AS-3) " Cash Flow Statements"

3. Previous year figures have been regrouped wherever necessary to correspond with the figures of current year.

**For, Magenta Lifecare Limited**

**Date: 14-11-2024**

**Place: Vadodara**

**Divyesh Modi**  
**Managing Director**  
**DIN: 02016172**



**Independent Auditors' Limited Review Report on half yearly unaudited standalone financial results of Magenta Lifecare Limited pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

Review Report to  
The Board of Directors,  
**Magenta Lifecare Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Magenta Lifecare Limited** ("the Company") for the half year ended September 30, 2024 (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Obligations") which has been initiated by us for identification purposes.
2. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in GAAP (Generally Accepted Accounting Principles), as prescribed under the Companies Act, 2013 ("the Act") 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) 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 Standards on Auditing 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 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 GAAP and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For SSRV & Associates**  
Chartered Accountants  
**Firm Regn No.: 135901W**

**Vishnu Kant Kabra**  
Partner  
**Membership No.: 403437**  
**Place: Mumbai**  
**Date: 14<sup>th</sup> November, 2024**  
**UDIN: 24403437BKALCF6486**