

# **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 Unaudited Quarterly and Year to Date Financial Results of Remedium Lifecare 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**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **Remedium Lifecare Limited** ('the Company') for the quarter ended September 30, 2024 and year to date results for the period April 01, 2024 to September 30, 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. 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 Accountant

FRN: 007414C

*Atul*

Atul Jain

Partner

M. No. 048920



Place: Mumbai

Date: 14.11.2024

UDIN: 24048920BK81YN9317

**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: L24100MH1988PLC343805

**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2024**

(₹ in Lakhs Except per share data)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30th September, 2024	30th June, 2024	30th September, 2023	30th September, 2024	30th September, 2023	31st March, 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I. Revenue from Operations</b>	2,508.15	7,769.62	46,856.99	10,277.77	79,903.47	4,04,170.67
<b>II. Other Income</b>	82.22	189.03	407.58	271.26	407.58	2,108.11
<b>III. Total Income (I + II)</b>	<b>2,590.38</b>	<b>7,958.65</b>	<b>47,264.57</b>	<b>10,549.03</b>	<b>80,311.05</b>	<b>4,06,278.78</b>
<b>IV. Expenses</b>						
Cost of Material Consumed	-	-	-	-	-	-
Purchases of Stock-in-trade	11,539.30	15,017.95	49,542.43	26,557.25	81,372.73	4,12,728.50
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	-9,643.85	-7,410.14	-3,572.01	-17,053.99	-3,200.67	-12,590.97
Employee Benefits Expenses	23.79	22.24	20.99	46.04	48.91	84.27
Finance Costs	281.17	-	-	281.17	-	387.30
Depreciation and amortisation expenses	0.97	0.97	1.49	1.93	2.92	5.67
Other Expenses	143.10	100.97	231.18	244.08	319.83	618.59
<b>Total Expenses (IV)</b>	<b>2,344.47</b>	<b>7,732.00</b>	<b>46,224.08</b>	<b>10,076.47</b>	<b>78,543.73</b>	<b>4,01,233.35</b>
<b>V. Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>245.91</b>	<b>226.65</b>	<b>1,040.49</b>	<b>472.56</b>	<b>1,767.32</b>	<b>5,045.42</b>
<b>VI. Exceptional items</b>	-	-	-	-	-	-
<b>VII. Profit/(Loss) before tax (V-VI)</b>	<b>245.91</b>	<b>226.65</b>	<b>1,040.49</b>	<b>472.56</b>	<b>1,767.32</b>	<b>5,045.42</b>
<b>VIII. Tax Expense</b>						
(1) Current tax	68.41	63.05	387.80	157.76	590.00	1,774.34
(2) Deferred tax	-	-	-	-	-	-1.93
(3) Previous Year Tax	-	-	-	-	-	-
<b>Total Tax</b>	<b>68.41</b>	<b>63.05</b>	<b>387.80</b>	<b>157.76</b>	<b>590.00</b>	<b>1,772.41</b>
<b>IX. Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>177.50</b>	<b>163.60</b>	<b>652.69</b>	<b>314.80</b>	<b>1,177.32</b>	<b>3,273.02</b>
<b>X. Profit/(Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI. Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII. Profit/(Loss) from Discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII. Profit/(Loss) for the period (IX+XII)</b>	<b>177.50</b>	<b>163.60</b>	<b>652.69</b>	<b>314.80</b>	<b>1,177.32</b>	<b>3,273.02</b>
<b>XIV. Other Comprehensive Income</b>	-	-	-	-	-	-
(A) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
(B) (i) Items that will be classified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>XV. Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and Other Comprehensive Income for the Period)</b>	<b>177.50</b>	<b>163.60</b>	<b>652.69</b>	<b>314.80</b>	<b>1,177.32</b>	<b>3,273.02</b>
<b>XVI. Earnings per equity share (for continuing operation):</b>						
(1) Basic	0.04	0.16	6.48	0.08	11.68	90.92
(2) Diluted	0.04	0.16	6.48	0.08	11.68	90.92

**Notes:**

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 14th November, 2024. The Statutory Auditors have carried out a "Limited Review" of the Financial results for the Quarter and Half Year ended 30th September, 2024.
- 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.
- The IND AS compliant corresponding figures for the period as reported above have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- The figures for the previous period/year have been regrouped/reclassified, wherever necessary, to conform to the current period/year classification.
- The Company has incorporated a wholly own subsidiary during the quarter. But since the capital amount was not introduced on or before 30.09.2024 the company has not prepared consolidated financial statement.
- Balance of Receivables and Payables, including borrowings taken, loans & advances given, payable to vendors, security deposits given, other advances given, other liabilities, investments, stock in trade, CWIP and other assets, advances from customers, etc, are subject to confirmation and consequent reconciliation and adjustments, if any. Hence, the effect thereof, on Profit/ Loss, Assets and Liabilities, if any, is not ascertainable, which may be considerable. The Board of the Directors has established a procedure controls to review the reconciliation and recoverability of all the assets and payability of all the liabilities, on a regular basis, based on the formal/ informal agreements/ arrangements with the respective parties involved. As per the opinion of the Board, there will be no substantial impact on their reconciliation with their balance confirmations as on the reporting date.
- 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



Place : Mumbai  
Date : 14.11.2024

**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**

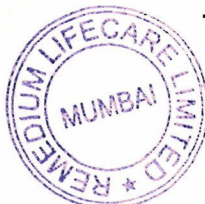
**E-mail: info@remediumlifecare.com;**

**CIN: L24100MH1988PLC343805**

**Unaudited Statement of Standalone Assets and Liabilities as on 30th September,2024**

**(₹ in Lakhs)**

Particulars	As at 30th September, 2024	As at 31st March, 2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non current assets</b>		
(a) Property, Plant and Equipment	2.77	4.70
(b) Capital Work in Progress	-	-
(c) Investment Property	-	-
(d) Goodwill	-	-
(e) Other Intangible Assets	-	-
(f) Intangible assets under development	-	-
(g) Biological Assets other than bearer plants	-	-
(h) Financials Assets -		
(i) Investments	-	-
(ii) Trade Receivables	-	-
(iii) Loans	-	-
(iv) Other(to be specified)	-	-
(i) Deferred tax assets (net)	2.67	2.67
(j) Other non-current assets	-	-
<b>Sub-total Non Current Assets</b>	<b>5.44</b>	<b>7.37</b>
<b>Current Assets</b>		
(a) Inventories	30,377.05	13,323.06
(b) Financials Assets		
(i) Investments	-	-
(ii) Trade receivables	97,880.50	92,060.18
(iii) Cash and cash equivalents	28.09	27.07
(iv) Bank Balance other than (iii) above	483.24	125.32
(v) Loans/Advances	86,118.63	89,038.18
(vi) Others (to be specified)	-	211.17
(c) Current tax Assets	-	-
(d) Other current Assets	278.95	-
<b>Sub-total - Current Assets</b>	<b>2,15,166.46</b>	<b>1,94,784.99</b>
<b>TOTAL ASSETS</b>	<b>2,15,171.89</b>	<b>1,94,792.36</b>



<b>EQUITY AND LIABILITES</b>		
<b>Equity-</b>		
(a) Equity Share Capital	4,032.00	1,008.00
(b) Other Equity	557.86	3,287.78
<b>Sub Total Equity</b>	<b>4,589.86</b>	<b>4,295.78</b>
<b>Liabilities</b>		
<b>Non -Current liabilities</b>		
(a) Financials Liabilities		
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(iii) Other Financial liabilities (other than specified in item (b) to be specified		-
(b) Provisions		-
(c) Deffered Tax Liabilites (net)	-	-
(d) Other Non-Current Liabilities	-	-
<b>Sub Total Non Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
(a) Financials Liabilities		-
(i) Borrowings	18,146.33	5,770.25
(ii) Trade Payables	86,769.28	71,228.80
(iii) Other Financial liabilities (other than specified in item (c) to be specified	-	-
(b) Other current liabilities	1,05,188.85	1,11,670.08
(c) provisions	477.57	1,827.45
(d) Current Tax Liablitries	-	-
<b>Sub Total Non Current Liabilities</b>	<b>2,10,582.03</b>	<b>1,90,496.58</b>
<b>TOTAL EQUITY AND LIABILITES</b>	<b>2,15,171.89</b>	<b>1,94,792.36</b>

On Behalf of the Board  
For REMEDIUM LIFECARE LIMITED

  
**ADARSH MUNJAL**  
**(WHOLE TIME DIRECTOR)**  
**DIN : 07304004**  
**Place: Mumbai**  
**Date: 14.11.2024**



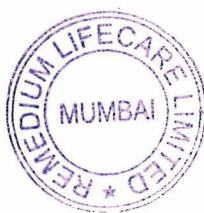
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**E-mail: info@remediumlifecare.com;**  
**CIN: L24100MH1988PLC343805**

**Unaudited Cashflow Statement for the Quarter and Half Year ended on 30th September,2024**

<b><u>Particulars</u></b>	<b>LF</b>	<b>As at 30.09.2024</b>	<b>As at 31.03.2024</b>
<b><u>A. Cashflow from operating activity</u></b>			
Net Profit / (Loss) before extraordinary items and tax		472.56	5,045.42
<b><u>Adjustments for:</u></b>			
Depreciation and amortisation		1.93	5.67
Profit on sale of FA		-	-
Finance Cost		281.17	387.30
Interest Income		-3.34	-9.38
Operating profit / (loss) before working capital changes		<b>752.32</b>	<b>5,429.01</b>
<b><u>Changes in working capital:</u></b>			
<b><u>Adjustments for (increase) / decrease in operating assets:</u></b>			
Inventories		-17,053.99	-12,590.97
Trade receivables		-5,820.32	-74,779.07
Other Current assets		-67.78	-153.27
Current Loans and Advances		2,919.56	6,219.41
Non Current Loans			
<b><u>Adjustments for increase / (decrease) in operating liabilities:</u></b>			
Trade payables		15,540.49	62,707.54
Other current liabilities		-6,481.23	5,964.87
Current provisions		-1,349.89	1,567.56
Current Tax liabilities			
Cashflow from extraordinary activity			
Cash Generated from operation		<b>-12,313.17</b>	<b>-11,063.93</b>
Net Income tax paid		178.47	1,781.19
<b><u>Net cash flow from / (used in) operating activities(A)</u></b>		<b>-12,491.64</b>	<b>-12,845.12</b>
<b><u>B. Cash flow from investing activities</u></b>			
Capital expenditure on fixed assets, including capital advances		-	
Proceeds from sale of fixed assets		-	
Receipt of Loans & Advances		-	
Interest received		3.34	9.38
-- Others		-	
Cash flow from extraordinary items			
Net cash flow from / (used in) investing activities (B)		<b>3.34</b>	<b>9.38</b>
<b><u>C. Cash flow from financing activities</u></b>			
Proceeds from issue of equity shares		-	-
Proceeds from Short-term borrowings		12,376.08	5,770.25
Finance cost		-281.17	-387.30
Loan From Director		-	-
Dividends paid		-	-



Tax on dividend	-	-
<b>Net cash flow from / (used in) financing activities (C)</b>	<b>12,094.91</b>	<b>5,382.94</b>
Net Cash flow during the period	358.93	-2,033.17
Cash and cash equivalents at the beginning of the year	152.39	2,185.56
Cash and cash equivalents at the end of the year	511.33	152.39
Reconciliation of Cash and cash equivalents with the Balance Sheet:		
Cash and cash equivalents as per Balance Sheet	511.33	152.39
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 7 "Statements of Cash Flow"		
Net Cash and cash equivalents as defined in AS 7 ("Statement of Cash Flows")	511.33	152.39
Add: Current investments considered as part of Cash and cash equivalents (as defined in Ind AS 7 ("Statement of Cash Flows")) (Refer Note (ii) to Note 16 Current investments)		
Cash and cash equivalents at the end of the year *	511.33	152.39
* Comprises		
(a) Cash on hand	27.09	27.07
(b) Cheques, drafts on hand	1.00	-
(c) Balances with banks		
(i) In current accounts	483.24	125.32
(ii) In EEFC accounts	-	-
(iii) In deposit accounts with original maturity of less than 3 months	-	-
(iv) In earmarked accounts (give details) (Refer Note (ii) below)	-	-
(d) Others (specify nature)	-	-
(e) Current investments considered as part of Cash and cash equivalents	-	-
<b>Total</b>	<b>511.33</b>	<b>152.39</b>



Place: Mumbai  
Date: 14.11.2024

On behalf of the Board  
FOR REMEDIUM LIFECARE LIMITED

  
ADARSH MUNJAL  
WHOLE TIME DIRECTOR  
DIN : 07304004