CIN: L70100MP1983PLC002231

MCL/SE/2024-2025 Date: 12.11.2024

Online filing at: www.listing.bseindia.com

To,
The General Manager
DCS-CRD
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street Fort, Mumbai – 400001(M.H.)

SUBJECT: OUTCOME OF BOARD MEETING HELD ON 12<sup>TH</sup> NOVEMBER, 2024 PURSUANT TO REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

REFERENCE: MEDI-CAPS LIMITED (BSE SCRIP CODE: 523144, ISIN: INE442D01010)

Dear Sir/Madam,

With reference to the above captioned subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform that, Board of Directors at their meeting held on today i.e. Tuesday 12<sup>th</sup> November, 2024 has inter alia considered and approved the following businesses:

- (1) Un-audited Standalone and Consolidated Financial Results of the Company for the quarter as well as half year ended on 30<sup>th</sup> September, 2024 along with Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report thereon.
- (2) Other routine businesses with the permission of chair.

Further, copy of Un-Audited Standalone and Consolidated Financial Results shall also be submitted in XBRL mode within 24 hours from the conclusion of the Board Meeting.

The aforesaid Un-Audited Standalone and Consolidated Financial Results will be uploaded on the Company's website <a href="www.medicaps.com">www.medicaps.com</a> and on the website of the Stock Exchange at <a href="www.bseindia.com">www.bseindia.com</a>. Further the extracts of aforesaid results will be published in Hindi (vernacular) and widely circulated English Newspaper.

The Meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 4.50 P.M. You are requested to please take on record the same.

Thanking You,

Yours Faithfully,



CIN: L70100MP1983PLC002231

### FOR MEDI-CAPS LIMITED

ALOK K GARG MANAGING DIRECTOR DIN: 00274321

Encl.: Un-audited Standalone and Consolidated Financial Results, Statements of Assets and Liabilities & Cash flow along with limited review report for quarter as well as half year ended on 30th September, 2024.

# **RAWKA & ASSOCIATES**

## LIMITED REVIEW REPORT

Independent Auditor's Review Report on Standalone Un-audited Quarterly and Half year ended Financial Results of Medi-Caps Limited (the Company) Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
THE BOARD OF DIRECTORS OF
MEDI-CAPS LIMITED

## SCOPE OF THE REVIEW

- 1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of MEDI-CAPS LIMITED ("the Company") for the <u>quarter and half year ended 30<sup>th</sup> September 2024</u> attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ('SEBI Listing Regulations'), including relevant circulars issued by the SEBI from time to time.
- 2. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to issue a report on the Statement based on our review of the Statement, which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), specified under Section 133 of the Companies Act, 2013 read with relevant rules issued there under, and other accounting principles generally accepted in India and in Compliance with Regulation 33 of the SEBI Listing Regulations.
- 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. 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 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 be associated ware of all significant matters that might be identified in an audit. Accordingly and the indiance of the procedure of the proc

#### **CONCLUSION**

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 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 12.11.2024

Place: Indore

UDIN: 24429040BKESNN9508

For, Rawka & Associates

(Chartered Accountants)

FRN 021606C

Venus Rawka

(Partner)

M. No. 429040

		-	Quarter Ended		Half Va	Half Year Ended		
S.N.	Particulars	Sept 30th, 2024	June 30th, 2024	Sept 30th, 2023	Sept 30th, 2024	Sept 30th, 2023	Year Ended March 31st, 20	
I	Revenue from Operation	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	(a) Net sales	96.01	27.76				(canadica)	
	(b) Other operating income	1.51	27.75 1.27	210.64	120.70	210.64	693	
	Revenue from Operation	97.52	29.02	2.46 213.10	2.70	4.23	23	
II	Other Income	9.66	10.72	0.00		214.87	716	
III	Total income (I+II)	107.18	39.74	213.10	WV.50	0.80		
10	Expenses a) Cost of material consumed				140,92	215,67	731	
	b) Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0	
	c) Changes in inventories of finished goods,	0.00	0.00	0.00	0.00	0.00	0	
	work-in-progress and stock-in-trade	0.17	0.06	0.34	0.22	0.34	1	
	d) Employee benefits expense	45.38	45.23					
	e) Finance costs	0.00	0.00	5.65	70.01	11.75	82	
	f) Depreciation and amortisation expense	4.00	4.00	* 0.00 4.00	0.00	0.00	0.	
	g) Power Cost	0.08	0.07	0.11	8.01 0.15	8.01	16	
	h) Freight Exp.	0.00	0.00	0.00	0.13	0.17	0	
	i) Other expenses	13.01	23.55	9.77	36.55	0.00 40.40	0.	
v	Total Expenses (IV) Profit/(Loss) before exceptional item & tax	62.64	72.91	19.87	135.54	60.67	148. 248.	
	(III-IV)	11.5				00.07		
VI	Exceptional items	0.00	-33.17	193.23	11.38	155.00	482.	
VII	Profit/ (Loss) before tax (V-VI)	44.54	0.00	0.00	0.00	0.00	0.	
VIII	Tax expense	44.34	-33.17	193,23	11.38	155.00	482.	
	1) Current Tax	0.00	0.00	0.00				
- 1	2) Earlier year (excess)/Short provision for tax		0.00	0.00	0.00	0.00	95.	
- 1	written back	0.00	0.00	0.00	0.00			
	3) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.0	
TV .	Total Tax Expenses	0.09	0.00	0.00	0.00	0.00	-1.0	
IX	Net movement in regulatory deferral account balances related to profit or loss and the related			3,00	0.00	0.00	93.9	
- 1	deferred tax movement	909			1			
	deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.0	
X I	Profit (Loss) for the period from continuing						0.0	
	operations (VII-VIII)	44.54	22.17					
XI I	Profit/(loss) from discontinued operations	0.00	-33.17 0.00	193.23	11.38	155.00	388.8	
XII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0,0	
XIII	Profit/(loss) from Discontinued operations	0.00	0.00	0.00	0.00	0.00	0.0	
(	(after tax) (XI-XII)		0.00	0.00	0.00	0.00	0,0	
18	Share of profit (loss) of associates and joint							
XIV	ventures accounted for using equity method	524,0000			1			
	Profit/(loss) for the period (X+XIII)	0.00	0.00	0.00	0.00	0.00	0.0	
	Other comprehensive income	44.54	-33.17	193.23	11.38	155.00	388.8	
	a) (i) items that will not be reclassified to						200,0	
1	statement of profit & loss	47.32	16.16					
	' (ii) Income tax on items that will not to	47.32	46.46	39.71	93.78	69.93	149.3	
	be reclassified to statement of P& L	0.00	0.00	0.00	0.00			
			0.00	0.00	0.00	0.00	0.0	
(	b) (i) items that will be reclassified to							
-	statement of profit & loss	0.00	0.00	0.00	0.00	0.00	0.0	
_	(ii) Income tax on items that will be				0.00	0.00	0.00	
0	reclassified to statement of P& L  Other comprehensive income:	0.00	0.00	0.00	0.00	0.00	0.00	
VII T	otal Comprehensive Income for the period	47.32	46.46	39.71	93.78	69.93	149.30	
0	XV+XVI) (Comprising Profit (Loss) and	`					147.00	
o	other Comprehensive Income for the period)	91.86	12.20	****				
VIII P	rofit or Loss Attributable to	21,00	13.29	232,94	105.16	224.93	538.18	
-								
Pr	rofit or Loss Attributable to owners of Parents	0.00	0.00	0.00	0.00			
Pr	rofit or Loss Attributable to non-Controlling		3.00	0.00	0.00	0.00	0.0	
	aterest	0.00	0.00	0.00	0.00	0.00		
IX A	otal Comprehensive Income for the period			5.00	0.00	0.00	0.00	
	otal Comprehensive Income for the period							
A	ttributable to owners of Parents	0.00						
To	otal Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00	
At	ttributable to non-Controlling Interest	0.00	0.00			7	0,00	
_	and the	0.00	0.00	0.00	0.00	0.00	0.00	

XX	Paid-up equity share capital of the company	1247.00	1247.00	1247.00	1247.00	10.10.00	
XXI	Reserve Excluding Revaluation Reserve	0.00	0.00			1247.00	1247.00
XXII	Earnings per equity share (for continuing	0.00	0.00	0.00	5507.09	0.00	5401.93
	operation)		11 8				
	a) Basic (Rs.)	0.36	-0.27	1.55			
	b) Diluted (Rs.)			1.55	0.09	1.24	3.12
XXIII	Earnings per equity share (for discontinued	0.36	-0.27	1.55	0.09	1.24	3.12
	operation)						
	a) Basic (Rs.)	0.00	0.00	0.00			
	b) Diluted (Rs.)	0.00		0.00	0.00	0.00	0.00
XXIV	Earnings per equity share (for discontinued and continuing operation)	0.00	0.00	0.00	0.00	0.00	0.00
	a) Basic (Rs.)	0.26					
	b) Diluted (Rs.)	0.36	-0.27	1.55	0.09	1.24	3.12
	, , , , , , , , , , , , , , , , , , , ,	0.36	-0.27	1.55	0.09	1.24	3.12

DATE: 12.11.2024 PLACE: INDORE

For and on behalf of board of directors of MEDI-CAPS LIMITED

ALOK K GARG MANAGING DIRECTOR DIN: 00274321

The standalone Statement of Assets & Liabilities is as under:		(Amount in Lac
Particulars	As at 30-09-2024	As at 31-03-2024
Assets	unaudited	Audited
(1) Non-Current Assets		
(a) Property, Plant and Equipment		
(b) Capital work-in-progress	218.11	226.1
(c) Goodwill	0.00	0.0
(c) Investment Property	0.00	0.0
(d) Financial Assets	0.00	0.0
(i) Investments		
(e) Other non-current assets	4390.60	4390.5
Sub Total - Non-Current Assets	4.93	4.9
Sub Total - Non-Current Assets	4613.64	4621.6
(2) Current assets		
(a) Inventories	2.94	
(b) Financial Assets	2.94	3.1
(i) Investments	1204.40	
(ii) Trade receivables	1294.40	1120.2
(iii). Cash and cash equivalents	403.48	465.0
(iv) Bank balances other than (iii) above	7.46	4.5
(c) Other current assets	0.00	0.0
Sub Total - Current Assets	499.82	594.6
Total Assets	2208.10	2187.5
EQUITY AND LIABILITIES	6821.74	6809,2
EQUITY		
(a) Equity Share Capital		y and a second
(b) Other Equity	1247.00	1247.0
Sub Total - Equity	5507.09	5401.9
	6754.09	6648.9
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(b) Provisions	0.00	0.00
(c) Deferred tax liabilities (Net)	0.00	0.00
Sub Total - Non-Current Liabilities	42.89	42.89
the second secon	42.89	42.89
(2) Current Liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	0.00	0.00
(ii) Trade payables	5.50	V.00
a) total outstanding dues of micro enterprises and small enterprises; and     b) total outstanding dues of creditor other than micro enterprises and		
small enterprises;	6.32	0.60
(iii) Other financial liabilities (other than those specified in item (b),	0.00	0.50
(b) Other current liabilities	18.44	0.00
(c) Provisions	0.00	21.90
(d) Current Tax Liabilities (Net)		0.00
Sub Total - Current Liabilities	0.00 <b>24.76</b>	95.00 117.40
Total Faulty and Link Hitler	211/0	117.40
Total Equity and Liabilities	6821.74	6809,22

DATE:12.11.2024 PLACE: INDORE

For and on behalf offboard of directors of

MEDI-CAPS LIMITED

ALOK K GARG MANAGING DIRECTOR

REGD. OFFICE: 201, PUSHPRATNA PARADISE, 9/5 NEW PALASIYA, INDORE (M.P.) - 452001 PHONE: 0731-4028148 FAX: 0731-4041435 Website: www.medicaps.com Email: investors@medicaps.com CIN: L70100MP1983PLC002231 UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED 30.09.2024

(Amount in Lacs)

PARTICULARS	Half Year Ended (Amount in Lace				
	30.09.2024	30.09.2023			
A. Cash Flow from Operating Activities		30.09.2023			
Net Profit before Tax & Extraordinary Items	11.38	155.0			
Adjustment For:	11.56	155.0			
Depreciation	8.01	0.0			
Dividend Income	0.00	8.0			
Other Comprehensive Income	93.78	0.0			
Profit/(Loss) from Discontinue operation	0.00	69.9			
Operating Profit before Working Capital Change	113.17	0.0			
Ajustment for Working Capital	110.17	232.9			
(Increase)/ Decrease in Sundry Debtors	61.56	(142.2)			
(Increase)/ Decrease in Inventories	0.22	(143.2)			
(Increase)/ Decrease in Loans & Advances	94.77	(4.03			
Increase/ (Decrease) in Current Liabilities & Prov.	-92.64	0.39			
Cod Company	72.01	3.79			
Cash Generated from Working Capital	63.91	(143.06			
Cash generated from Operation	3	(-1111)			
S	177.08	89.88			
Net Income Tax Paid	0.00				
Net cash Flow from Operating Activity	177.08	0.00			
	177.08	89.88			
B. Cash Flow from Investing Activities					
Sale/(Purchase) of Investments	-174.16	4.27			
Sale/(Purchase) of Fixed Assets	0.00	4.37			
Dividend Received	0.00	(90.72			
Net Cash used in Investing Actvities	-174.16	0.00			
		(86.35)			
C. Cash Flow from Financial Activities	1				
Increase/ (Decrease) in Bank Borrowings	0.00	0.00			
Net Cash Used in Financial Activities	9	0.00			
	0.00	0.00			
Net Increase in Cash and Cash Equivalents (A+B+C)	2.92	1 = 2			
Cook & Cook E	21/2	3.53			
Cash & Cash Equivalents at the Beginning of the year	4.54	4.06			
Closing of the year	7.46	7.59			
ncrease in Cash and Cash Equivalents	2.92	3.53			

DATE: 12.11.2024 PLACE: INDORE

For and on behalf of board of directors of MEDI-CAPS LIMITED

ALOK K GARG

MANAGING DIRECTOR

## **RAWKA & ASSOCIATES**

#### LIMITED REVIEW REPORT

Independent Auditor's Review Report on Consolidated Un-audited Quarterly and Half Year ended Financial Results of Medi-Caps Limited (the Parent Company) Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To,
THE BOARD OF DIRECTORS OF
MEDI-CAPS LIMITED

#### SCOPE OF THE REVIEW

- 1. We have reviewed the accompanying Statement of the Consolidated Un-audited Financial Results ("the Statement") of Medi-Caps Limited ("the Parent Company") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), and its share of the net profit after tax and total comprehensive profit for the quarter and Half Year ended September 30, 2024, being submitted by the Parent Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the SEBI Listing Regulations'), including relevant circular issued by the SEBI time to time.
- 2. This Statement, which is the responsibility of the Parent Company's Management and approved by the Parent 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 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI Listing Regulations. 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. 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 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 the standard of the Companies Act, 2013 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of its wholly owned subsidiary Medgel Private Limited.

## CONCLUSION

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the information and explanations given to us by the Parent Company's Management, 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of 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.
- 6. The consolidated unaudited financial results include the financial results of Medgel Private Limited (wholly owned subsidiary) which also has been reviewed by us and certified by the management, whose interim consolidated financial results reflect a total income of Rs.858.24 Lakhs, total net Profit after tax of Rs. 31.23 Lakhs and total comprehensive income of Rs. 170.25 Lakhs for the quarter ended September 30, 2024 as considered in the consolidated unaudited financial results. According to the information and explanations given to us by the Management, these interim financial statements/ financial information/ financial results are not material to the group.

Our Conclusion on the statement is not modified in respect of the above matter.

Date: 12.11.2024

Place: Indore

UDIN: 24429040BKESNM9346

For, Rawka & Associates

(Chartered Accountants) FRN 021606C

11010210000

ASSO

INDORE

ed Accou

enus Rawka (Partner)

M. No. 429040

REGD. OFFICE: 201, PUSHPRATNA PARADISE, 9/5 NEW PALASIYA, INDORE (M.P.) - 452001 PHONE: 0731-4028148 FAX: 0731-4041435
Website: www.medicaps.com Email: investors@medicaps.com CIN: L70100MP1983PLC002231
UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30,09,2024

			Quarter Ended			ar Ended	Amount in Lacs except EP: Year Ended	
S.N.	Particulars	Sept 30th, 2024	June 30th, 2024	Sept 30th, 2023	Sept 30th, 2024	Sept 30th, 2023	March 31st, 202	
I	Revenue from Operation	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	(a) Net sales	828.46	614.56	598.50	1442.02			
	(b) Other operating income	1.16				1222.14	2656.	
II	Revenue from Operation	829.62				18.44 1240.57	78. 2734.	
III	Other Income Total income (I+II)	28.62	14.59	7.40		14.15	47.:	
IV	Expenses	858.24	634.03	610.28	1492.26	1254.72	2782.0	
	a) Cost of material consumed	215.33	390.62	126.21				
	b) Purchase of stock in trade	0.00	0.00	126.31	605.95 0.00	396.35	842.8	
	c) Changes in inventories of finished goods,			0.00	0.00	0.00	0.0	
_	work-in-progress and stock-in-trade d) Employee benefits expense	177.88	-184.45	47.38	-6.57	71.10	108.9	
	e) Finance costs	187.87	171.77	<ul> <li>173.15</li> </ul>	359.64	352.48	706.8	
	f) Depreciation and amortisation expense	0.00 42.57	0.00	0.00	0.00	0.00	0.0	
	g) Power Cost	51.70	42.57 43.23	45.27	85.13	90.55	168.6	
	h) Freight Exp.	62.40	38.64	40.28 22.98	94.93	78.20	148.1	
	i) Other expenses	89.26	187.30	143.30	101.04 276.56	36.88 329.02	153.5	
v	Total Expenses (IV)	827.01	689,68	598.67	1516.68	1354.58	777.6 2906.6	
•	Profit/(Loss) before exceptional item & tax (III-IV)					1004100	2900,0	
VI	Exceptional items	31.23 0.00	-55,65	11.61	-24.42	-99.86	-124.60	
VII	Profit/ (Loss) before tax (V-VI)	31.23	0.00 -55.65	0.00	0.00	0	0.00	
VIII	Tax expense	51.25	-35,05	11.61	-24.42	-99.86	-124.60	
	1) Current Tax	0.00	0.00	0.00	0.00	0.00	05.00	
	2) Earlier year (excess)/Short provision for tax				0.00	0.00	95.00	
_	written back 3) Deferred Tax	0.00	. 0.00	0.00	0.00	0.00	5.56	
	Total Tax Expenses	0.00	0.00	0.00	0.00	0.00	-1.09	
	Net movement in regulatory deferral account	0.00	0.00	0.00	0.00	0.00	99.47	
IX	balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00	
X	Profit (Loss) for the period from continuing						0100	
	operations (VII-VIII)	31.23	-55.65	11.71				
XI	Profit/(loss) from discontinued operations	0.00	0.00	0.00	-24.42 0.00	-99.86	-224.08	
XII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	
XIII	Profit/(loss) from Discontinued operations (after tax) (XI-XII)	0.00	0.00	0.00	0.00	0.00	0.00	
	Share of profit (loss) of associates and joint						0.00	
xiv	ventures accounted for using equity method							
XV	Profit/(loss) for the period (X+XIII)	0.00 31.23	0.00	0.00	0.00	0.00	0.00	
XVI	Other comprehensive income	31.23	-55.65	11.61	-24.42	-99.86	-224.08	
	(a) (i) items that will not be reclassified to							
-	statement of profit & loss	139.02	159.61	118.43	298.63	228.25	165.22	
$\dashv$	<ul> <li>(ii) Income tax on items that will not to be reclassified to statement of P&amp; L</li> </ul>				27 0,00	220.23	465.27	
	(b) (i) items that will be reclassified to	0.00	0.00	0.00	0.00	0.00	0.00	
	statement of profit & loss	0.00	0.00	0.00				
	(ii) Income tax on items that will be	0.00	0.00	0.00	0.00	0.00	0.00	
-	reclassified to statement of P& L	0.00	0.00		0.00	0.00		
VIII	Other comprehensive income :	139.02	159.61	118.43	298.63	0.00 228,25	0.00 465.27	
· · · · ·	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and			3		220,20	703.27	
$\neg$	Other Comprehensive Income for the period)	170,25	102.06	120		,		
VIII	Profit or Loss Attributable to	170,25	103.96	130.02	274.21	128,39	241.20	
I	Profit or Loss Attributable to owners of Parents	31.23	-55.65	11.61	-24.42	80.00		
	Profit or Loss Attributable to non-Controlling			11.01	-24.42	-99.86	-224.08	
7	nterest  Total Comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00	
XX Z	Attributable to					0.00	0.00	
7	Total Comprehensive Income for the period							
I A	Attributable to owners of Parents	170.25	103.96	130.02	27121	***		
1	Total Comprehensive Income for the period		100,70	130.02	274.21	128,39	241.20	
1.4	Attributable to non-Controlling Interest	0.00	0.00	0.00	0.00	0.00		

XX	Paid-up equity share capital of the company	1247.00	1247.00	1247.00	1247.00	1247.00	101500
XXI	Reserve Excluding Revaluation Reserve	0.00	0.00			1247.00	1247.00
XXII	Earnings per equity share (for continuing operation)	0.00	0.00	0.00	11125.54		10851.33
	a) Basic (Rs.)	0.25	-0.45	0.09	-0.20	-0.80	1.00
	b) Diluted (Rs.)	0.25	-0.45	0.09			-1.80
	Earnings per equity share (for discontinued operation)		0.15	0.09	-0.20	-0.80	-1.80
	a) Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted (Rs.)	0.00	0.00	0.00			0.00
XXIV	Earnings per equity share (for discontinued and continuing operation)	0.00	0.00	0.00	0.00	0.00	0.00
	a) Basic (Rs.)	0.25	-0.45	0.09	0.20	0.00	
	b) Diluted (Rs.)	0.25	-0.45		-0.20	-0.80	-1.80
		0.23	-0.43	0.09	-0.20	-0.80	-1.80

DATE: 12.11.2024 PLACE: INDORE

For and on behalf of board of directors of MEDI-CAPS LIMITED

ALOK K GARG MANAGING DIRECTOR

he Consolidated Statement of Assets & Liabilities is as under:	4 20 . 00 . 00	(Amount in La
Particulars	As at 30-09-2024	As at 31-03-2024
Assets	unaudited	Audited
(1) Non-Current Assets		
(a) Property, Plant and Equipment	1, 12	
(b) Capital work-in-progress	2861.00	2942
(c) Goodwill	0.00	0
(c) Investment Property	2814.15	2814
(d) Financial Assets	0.00	0.
(i) Investments		U.
(e) Other non-current assets	1168.94	931
Sub Total - Non-Current Assets	38.73	38.
Sub Total Mon-Current Assets	6882.82	6727.
(2) Current assets		0/2/.
(a) Inventories		
	498.19	573
(b) Financial Assets	1,56,17	573.
(i) Investments	3260.44	
(ii) Trade receivables	817.27	3014.
(iii). Cash and cash equivalents	97.89	1081.
(iv) Bank balances other than (iii) above		32.
(c) Other current assets	0.00	0.
Sub Total - Current Assets	1335.09	1299.:
Total Assets	6008.88	6001.0
EQUITY AND LIABILITIES	12891.70	12728.4
EQUITY		
(a) Equity Share Capital		
(b) Other Equity	1247.00	1247.0
Sub Total - Equity	11125.53	10851.3
1	12372.53	12098,
LIABILITIES		120701
1) Non-Current Liabilities		
(a) Financial Liabilities	1	
(b) Provisions	0.00	0.0
(c) Deferred tax liabilities (Net)	56.24	61.3
Sub Total No. Committee (Net)	42.89	42.8
Sub Total - Non-Current Liabilities	99.13	
N C	33.13	104.2
2) Current Liabilities	1	
(a) Financial Liabilities	0.00	11
(i) Borrowings	0.00	0.0
(ii) Trade payables	0.00	0.0
a) total outstanding dues of micro enterprises and small enterprises; and		
b) total outstanding dues of creditor other than micro enterprises and		
small enterprises;	********	
(iii) Other financial liabilities (other than those specified in item (b),	172.44	182.5
(b) Other current liabilities	0.00	0.0
(c) Provisions	247.60	248.4
(d) Current Tax Liabilities (Net)	1	270.1.
Sub Total - Current Liabilities	0.00	95.0
and come cap test Engolities	420.04	525.90
Total Equity and Liabilities		323.90
Total Equity and Liabilities	12891.70	12728

DATE: 12.11.2024 PLACE: INDORE

For and on behalf of board of directors of MEDI-CAPS AMITED

ALOK K GARG MANAGING DIRECTOR

REGD. OFFICE: 201, PUSHPRATNA PARADISE, 9/5 NEW PALASIYA, INDORE (M.P.) - 452001 PHONE: 0731-4028148 FAX: 0731-4041435

Website: www.medicaps.com Email: investors@medicaps.com CIN: L70100MP1983PLC002231 UNAUDITED CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30.09.2024

DA DITICULA DO	Amount in Lac			
PARTICULARS	30.09.2024	30.09.2023		
A. Cash Flow from Operating Activities		0010712020		
Net Profit before Tax & Extraordinary Items	-24.42	-99.8		
Adjustment For:	-24.42	-99.00		
Depreciation	85.13	90.5		
Dividend Income	0.00	-0.33		
Other Comprehensive Income	298.63	228.2		
Loss from discontinue Operation	0.00	220.2		
Operating Profit before Working Capital Change	359.34	218.6		
Ajustment for Working Capital	337.54	210.0		
(Increase)/ Decrease in Sundry Debtors	264.44	-168.4		
(Increase)/ Decrease in Inventories	75.40	-19.09		
(Increase)/ Decrease in Loans & Advances	-35.82	395.4		
Increase/(Decrease) in Current Liabilities & Provisions	-110.98	-160.13		
Cash Generated from Working Capital	193.04	47.72		
Cash generated from Operation				
	552.38	266.32		
Income Tax for the year	0.00			
Net cash Flow from Operating Activity	552.38	266.32		
B. Cash Flow from Investing Activities				
Sale/(Purchase) of Investments	-483.15	-26.25		
Purachse of Fixed Assets	-3.47	-335.62		
Dividend Received	0.00	0.33		
Net Cash used in Investing Actvities	-486.62	-361.54		
C. Cash Flow from Financial Activities	2			
Increase in Short term Bank Borrowings	0.00	(		
Proceeds from Long Term Borrowings	0.00			
Net Cash Used in Financial Activities	0.00	, i		
Net Increase in Cash and Cash Equivalents (A+B+C)	65.76	-95.22		
Cash & Cash Equivalents at the	55.76	-73.22		
Beginning of the year	32.14	111.36		
Closing of the year	97.90	16.14		
Increase in Cash and Cash Equivalents	65.76	-95.22		

DATE: 12.11.2024 PLACE: INDORE

For and on behalf of board of directors of MEDI-CAPS LIMITED

ALOK K GARG MANAGING DIRECTOR

REGD. OFFICE: 201, PUSHPRATNA PARADISE, 9/5 NEW PALASIYA, INDORE (M.P.) - 452001 PHONE: 0731-4028148 FAX: 0731-4041435

Website: www.medicaps.com Email: investors@medicaps.com CIN: L70100MP1983PLC002231

UNAUDITED CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER/HALF YEAR ENDED 30.09.2024

			0				(Amount in La	
		Quarter Ended			Half Year Ended		Year Ended	
S.No.	Segment Revenue	Sept 30th, 2024	June 30th, 2024	Sept 30th, 2023	Sept 30th, 2024	Sept 30th, 2023	March 31st, 20	
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Revenue				Cinidante	Chaudited	Audited	
	Pharma Division	732.10	590.42	397.18	1322.52	1039.04	2050	
	Real Estate Division	97.52	29.02	213.10	126.54	215.67	2050	
	Other	0.00	0.00	0.00	0.00	0.00	731	
	Net Sale/Income From Operations	829.62	619.44	610.28	1449.06		0	
				010120	1445.00	1254.72	2782.	
2	Segment Results (Profit) (+)/ Loss (-) hefore tax and Interest							
	Pharma Division	-13.32	-22.48	-181.63	-35.80	-254.86		
	Real Estate Division	44.54	-33.17	193,24	11.38	155.00	-607	
	Other	0.00	0.00	0.00	0.00	0.00	482	
				1	0.00	0.00	0.	
	Total	31.23	-55,65	11,61	-24.42	00.04		
				11,01	-24.42	-99,86	-124.	
	Interest Income	0.00	0.00	0.00	0.00	0.00		
	Interest Expenses	0.00	0.00	0.00	0.00	0.00	0.	
	Other Unallocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.	
	Unallocable Income	0.00	0.00	0.00	0.00	0.00	0.	
	Profit Before Tax	31.23	-55.65	11.61	-24.42	0.00	0.	
				11,01	-24.42	-99.86	-124.	
3	Capital Employed							
	Segment Assets (A)							
	Pharma Division	6069.96	6058.94	6175.63	6069.96	(175 (2	****	
	Real Estate Division	6821.74	6728.74	6391.29	6821.74	6175.63	5919.	
	Other	0.00	-0.00	0.00	0.00	0.00	6809.	
	Total (A)	12891:70	12787.68	12566,92	12891.70	12566,92	0.	
					12071.70	12300,92	12728.	
	Segment Liabilities (B)							
	Pharma Division	451.52	518.86	525,80	451.52	525.80	460	
	Real Estate Division	67.65	66,52	55.59	67.65	55.59	469.1	
_	Other	0.00	0.00	0.00	0.00	0.00	160.3	
	Total (B)	519.17	585.38	581,38	519.17		0.0	
				501.50	519,17	581.38	630.1	
4	Total Capital Employed (Segment Assets-Segment Liabilities)							
_	Pharma Division	5618.44	5540.08	5649.83	5618.44	5649.83	5449.4	
	Real Estate Division	6754.09	6662.23	6335.70	6754.09	6335.70	6648,9	
	Other	0.00	0.00	0.00	0.00	0.00		
	Total Capital Employed (Segment Assets-Segment	12372.53	12202.30				0.0	
	Liabilities) 12.11.2024	20012000	12202.30	11985.53	12372.53	11985.53	12098.3	

PLACE: INDORE

For and on behalf of board of directors of

MEDI-CAPS LIMITED

ALOK K GARG MANAGING DIRECTOR

### NOTES:

- 1. The above standalone and consolidated unaudited financial results for the Quarter and half year ended September 30, 2024, were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on November 12, 2024. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, who have expressed an unmodified opinion. The Company's Management has exercised the necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 2. This statement has been prepared in accordance with the guidelines issued by the Securities Exchange Board of India (SEBI) and 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 above consolidated results included the result of wholly owned subsidiary company i.e. Medgel Private Limited.
- 4. The Company has two reportable segments for the Consolidated Financial Statements which consists of Pharma division and Real Estate division in accordance with Ind AS-108 Operating Segment and same is enclosed with this result.
- 5. During this quarter the Company has generated revenue of Rs. 96.01 Lacs from sale of shops at Medi-caps Business Park.
- 6. The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or re-casted wherever found necessary.
- 7. The aforesaid Un-audited financial Results will be uploaded on the Company's website <a href="https://www.medicaps.com">www.medicaps.com</a> and will also be available on the websites of the Stock exchange i.e. <a href="https://www.bseindia.com">www.bseindia.com</a> for the benefit of shareholders and investors

DATE: 12/11/2024 PLACE: INDORE For and on behalf of the Board of directors of MEDI-CAPS LIMITED

1.1.

ALOK K GARG MANAGING DIRECTOR