JOHNSON

PHARMACARE LIMITED

(Formerly Known as SUN AND SHINE WORLDWIDE LIMITED) CIN: L51100GJ1994PLC022388

Registered Office Address -Regus, 1101-1106, Earth Arise, 11th Floor Sarkhej Gandhinagar Highway, Makarba Ahmedabad, Gujarat, India - 380015



E-Mail:sunandshineworldwideltd@gmail.com

Date: 13.11.2024

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

Dear Sir/Madam,

Ref: Scrip Code: 532154

Scrip ID: JOHNPHARMA

Sub: Un-Audited Financial Result quarter and half year ended on 30th September 2024 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Pursuant to Second proviso to Regulation 30(6) and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of the Company, in their meeting held on today i.e. Wednesday 13th November 2024 at the Registered Office of the Company and transacted the following major businesses:

1.) Considered and approved Un-audited financial results for the quarter ended as on 30th September, 2024.

The meeting commenced at 06:15 P.M. and concluded at 06.40 P.M.

Kindly take the same on your record and oblige.

Thanking You.

Yours Faithfully

RMACARE LIMITED

RAMANDAL TRIVE

Formerly known as Sun and Shine Worldwide Limited

CIN:- L51100GJ1994PLC022388

Regd. Office: Regus, 1101-1106, Earth Arise, 11th Floor, Sarkhej Gandhinagar Highway, Makarba, Ahmedabad - 380015

Email:- sunandshineworldwideltd@gmail.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2024

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	Year Ended 31 Mar 2024
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME	-					
(a)	Revenue From Operation	-	-	-	-	-	
(b)	Other Income	-	-	-		-	-
	Total Income from Operations (Net)	-	-	-	-	-	-
2	EXPENSES			-			
(a)	Cost of material consumed	-	-	-	-		-
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-		-	-	-
(c)	Employee benefit expense	- 1	-		-	1.04	
(d)	Finance Costs	- 1	-	-	-	-	-
(e)	Depreciation and amortization expense	1	-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.08	3.99	0.18	4.07	18.96	19.62
	Total Expenses	0.08	3,99	0.18	4.07	18.96	19.62
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	(0.08)	(3.99)	(0.18)	(4.07)	(18.96)	(19.62
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(0.08)	(3.99)	(0.18)	(4.07)	(18.96)	(19.62
6	Tax Expense	-	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	(0.08)	(3.99)	(0.18)	(4.07)	(18.96)	(19.62
8	Other Comprehensive Income (net of tax)	-	-	-	-		-
9	Total Comprehensive Income for the period (7 ± 8)	(0.08)	(3.99)	(0.18)	(4.07)	(18.96)	(19.62
10	Paid-up equity share capital (Face Value of Rs.1/- each)	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	5,500,00
11	Other Equity		-		-	-	175.30
12	Earnings Per Share (of Rs. 1/- each) (not annualised):						
	(a) Basic	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00
	(b) Diluted	(0,00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2024	As at 31st March, 2024	
	Particulars	Un-Audited	Audited	
	ASSETS			
1	Non-current assets	1		
	Property, plant and equipment			
	Capital work-in-progress			
	Other intangible assets	- 1		
	Investments in subsidiaries, associates and joint ventures	- 1		
	Financial assets			
	Investments	4,555.84	4,555.8	
	Loans	- 1		
	Other financial assets	- 1	-	
	Income Tax assets (net)	-	-	
	Deferred tax assets (net)	-	-	
	Other non-current assets Sub-total - Non-Current Assets	4,555.84	4,555.84	
	Sub-total - Non-Current Assets	4,555.04	4,333,0	
2	Current assets			
	Inventories	-	_	
	Financial assets			
	Investments	-	-	
	Trade receivables	- 1	-	
	Cash and cash equivalents	0.05	0.13	
	Bank balances other than Cash and Cash equivalents above	0.01	0.0	
	Loans, Current Other financial assets	1,427.00	1,427.00	
	Other current assets Other current assets		-	
	Assets classified as held for sale			
	Sub-total - Current Assets	1,427.06	1,427.14	
	TOTAL - ASSETS	5,982.90	5,982.98	
3	EQUITY AND LIABILITIES			
1	Equity			
- ^	Equity Share capital	5,500.00	5,500.0	
	Other equity	171.23	175.30	
	Sub-total - Shareholders' funds	5,671.23	5,675.3	
2	LIABILITIES	1		
	Non-current liabilities			
	Financial liabilities	198.87	105.0	
	Borrowings, non-Current Provisions	198.87	195,0	
	Income tax liabilities (net)			
	Other non-current liabilities	-		
	Sub-total - Non-current liabilities	198.87	195.0	
3	Current liabilities			
	Financial liabilities			
	Borrowings, Current		-	
	Trade payables, Current		-	
	Other financial liabilities Other current liabilities	112.80	112.6	
	Provisions	112.80	112.0	
	Current tax liabilities (net)			
	Sub-total - Current liabilities	112.80	112.6	
			1,210	
	TOTAL - EQUITY AND LIABILITIES	5,982.90	5,982.9	



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Notes:

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on
- The Statutory Auditors have carried out a limited review of the above financial result.
- Company has only one segment and hence no separate segment result has been given. 3
- The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations

Place: Ahmedabad

Date: 13th November, 2024

Formerly known as Sun and Shine Worldwide Limited CIN:- L51100GJ1994PLC022388

Regd. Office: Regus, 1101-1106, Earth Arise, 11th Floor, Sarkhej Gandhinagar Highway, Makarba, Ahmedabad - 380015 STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2024

(Rs. in Lakhs, unless otherwise stated)

Deuticuleus	30.09.2024	30.09.2023	
Particulars	Rupees	Rupees	
A. CASH FLOW FROM OPERATING ACTIVITIES:			
Profit before tax	4.07	18.96	
Adjustment For:			
Share of (profit)/loss from investment in partnership firm	- 1		
Depreciation/amortization on continuing operation		-	
Interest expenses	-	-	
Operating profit before working capital changes	- 4.07 -	18.96	
Y W II G VI			
Movement in Working Capital:			
Increase/(decrease) in Inventory	-		
Increase/(decrease) in Trade receivables	-		
Increase/(decrease) in Short Term Loan & Advances	0.75	-	
Increase/(decrease) in Current Liabilities	0.16	18.77	
Increase/(decrease) in Trade Payable	-		
Increase/(decrease) in Other Current Assets	-	-	
Direct taxes paid (net of refunds)	-	-	
Net Cash Flow from Operating Activities(A)	- 3.91	0.19	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Investments / withdrawl in Partnership Firm	_	~	
Purchase / Sale of Fixed Assets	-		
Increase/(decrease) in Long Term Loan & Advances	-		
Net Cash Flow from Invesing Activities(B)	-	-	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceed (Repayment) from long term borrowing	3.83	0.20	
Proceed (Repayment) from short term borrowing	-	-	
Proceed from Preferenital Warrants	-	-	
Net Cash Flow from Financing Activities(C)	3.83	0.20	
Net increase/(decrease) in cash & cash equivalents(A+B+C)	- 0.08	0.01	
Cash and Cash equivalents (Opening Balance)	0.14	0.18	
Cash and Cash equivalents (Closing Balance)	0.06	0.19	

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date For, Rishi Sekhri and Associates, Chartered Accountants FRN: 128216w

CA Rishi Sekhri Partner M.NO. 126656

Place: Mumbai

Date: 13th November, 2024

For Johnson Pharmacare Limited

Place: Ahmedabad

Date: 13th November, 2024



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST). MUMBAI - 400 050. Tel.: 9820501848 Email : rishisekhri@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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
Johnson Pharmacare Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of **Johnson Pharmacare Limited** (the "Company") for the quarter ended September 30, 2024 and year to date from April 01, 2024 to September 30, 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, as amended (the "Listing Regulations").
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 misstatements. 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 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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

ARI & ASS

MEMBERSHIP No.

126656

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For, Rishi Sekhri and Associates

Chartered Accountants

CA Rishi Sekhri

RN: 128216W

Partner

MEMBERSHIP NO. 126656

PLACE: Mumbai Date: 13/11/2024

UDIN:24126656BKALKG3305