

Taori Sandeep & Associates

CHARTERED ACCOUNTANTS

Br. Office: Flat No.201, Nav Sudhir CHS Ltd, 113, Tilak Nagar, 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.)

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company pursuant to the 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 of **Remedium Lifecare Limited (formerly known as Roxy Exports Limited)** ('the Company') for the quarter ended September 30, 2021 and year to date results for the period April 01, 2021 to September 30, 2021, 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 Accountants

FRN: 007414C


Atul Jain
Partner

M. No. 048920



Place: Mumbai

Date: November 12, 2021

UDIN: 21048920AAAADT9191

REMEDIIUM LIFECARE LIMITED
(Formerly Known as "Roxy Exports Limited")
REDG. OFFICE: 601, Hyde Park, Saki-Vihar Road, Andheri (E), Mumbai — 400072.
Phone: 022-28505005
E-mail: info@remediumlifecare.com; Website - https://www.remlife.com;
CIN: L24100MH1988PLC343805

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September 2021

(₹ in Lakhs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30th September, 2021	30th June, 2021	30th September, 2020	30th September, 2021	30th September, 2020	31st March, 2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	12032.28	13813.08	2050.79	25,845.36	2073.15	9003.39
II. Other Income	0.00	0.00	0.00	0.00	0.00	0.20
III. Total Income (I + II)	12032.28	13813.08	2050.79	25845.36	2073.15	9003.59
IV. Expenses						
Cost of Material Consumed	11,827.43	13708.22	2025.20	25535.65	2027.33	8773.94
Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits Expenses	17.61	3.26	2.22	20.87	8.87	18.80
Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and amortisation expenses	1.84	1.60	1.47	3.44	2.81	6.01
Other Expenses	75.17	54.79	17.06	129.96	27.81	139.56
Total Expenses (IV)	11922.05	13767.87	2045.96	25689.92	2066.81	8938.31
V. Profit/(Loss) before exceptional items and tax (III- IV)	110.24	45.20	4.83	155.44	6.34	65.29
VI. Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	110.24	45.20	4.83	155.44	6.34	65.29
VIII. Tax Expense						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	17.27
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.04
(3) Previous Year Tax	0.00	0.00	0.00	0.00	0.00	0.00
Total Tax	0.00	0.00	0.00	0.00	0.00	17.24
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	110.24	45.20	4.83	155.44	6.34	48.05
X. Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI. Tax expense of discontinued operations	0.00	0.00	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	0.00	0.00
XIII. Profit/(Loss) for the period (IX+XII)	110.24	45.20	4.83	155.44	6.34	48.05
XIV. Other Comprehensive Income	0.00	0.00	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	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	0.00	0.00
(B) (i) Items that will be classified to profit or loss	0.00	0.00	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	0.00	0.00
XV. Total Comprehensive Income for the period (XIII+XIV)	110.24	45.20	4.83	155.44	6.34	48.05
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	3.06	0.00	0.00	4.32	0.00	0.00
(2) Diluted	3.06	0.00	0.00	4.32	0.00	0.00

Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 12th Nov, 2021. The Statutory Auditors have carried out a "Limited Review" of the Financial results for the Quarter and Half Year ended 30th September, 2021.
- 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
- Disclosure Pursuant to Reg 33(1) read with Clause D Part A of Schedule IV of SEBI (LODR) Reg 2015.

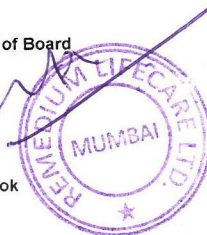
Disclosure related to New Line (Quarter 2)

Amount in Lakh

Net Sales-	12,032.28
Net COGS and Expenditure	11,922.05
Net Profit	110.24

For and on behalf of Board

Hanosh Sam Santok
(Director)
DIN : 08554687



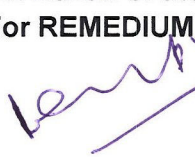

Place : Mumbai
Date: 12.11.2021

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Unaudited Statement of Standalone Assets and Liabilities as on 30th September, 2021

Part II			(₹ in Lakhs)
Particulars	As at 30th September, 2021	As at 31st March, 2021	
	(Unaudited)	(Audited)	
ASSETS			
Non current assets			
(a) Property, Plant and Equipment	10.23	7.30	
(b) Capital Work in Progress	-	-	
(c) Investment Property	-	-	
(d) Goodwill	-	-	
(e) Other Intangible Assets	-	-	
(f) Intangible assets under development	11.89	13.70	
(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)	-	-	
(j) Other non-current assets	-	-	
Sub-total Non Current Assets	22.12	21.01	
Current Assets			
(a) Inventories	3,787.76	310.82	
(b) Financials Assets			
(i) Investments		-	
(ii) Trade receivables	7,465.49	2,368.44	
(iii) Cash and cash equivalents	66.64	66.31	
(iv) Bank Balance other than (iii) above	22.54	14.77	
(v) Loans/Advances	95.26	1,059.49	
(vi) Others (to be specified)	695.66	12.52	
(c) Current tax Assets	-	-	
(d) Other current Assets	-	-	
Sub-total - Current Assets	12,133.35	3,832.35	
TOTAL ASSETS	12,155.47	3,853.36	



EQUITY AND LIABILITES		
Equity-		
(a) Equity Share Capital	360.00	360.00
(b) Other Equity	181.21	25.77
Sub Total Equity	541.21	385.77
Liabilities		
Non -Current liabilites		
(a) Financials Liabilities		
(i) Borrowings	-	1,050.14
(ii) Trade Payable	-	-
(iii) Other Financial liabilities (other than specified in item (b) to be specified		-
(b) Provisions		-
(c) Deffered Tax Liabilites (net)	0.34	0.34
(d) Other Non-Current Liabilities		-
Sub Total Non Current Liabilities	0.34	1,050.48
Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	11,227.49	2,377.23
(iii) Other Financial liabilities (other than specified in item (c) to be specified	-	-
(b) Other current liabilities	386.43	38.38
(c) provisions	-	1.50
(d) Current Tax Liablitries	-	-
Sub Total Non Current Liabilities	11,613.92	2,417.11
TOTAL EQUITY AND LIABILITES	12,155.47	3,853.36
<div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div> Place: Mumbai Date: 12.11.2021 </div> <div style="text-align: right;"> On Behalf of the Board For REMEDIUM LIFECARE LIMITED  Hanosh Sam Santok (Director) DIN : 08554687 </div> <div style="text-align: center;">  </div> </div>		

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Unaudited Standalone Cashflow Statement for the Half Year ended on 30th September, 2021

(₹ in Lakhs)

Particulars	LF	As at 30.09.2021		As at 31.09.2020	
		Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)
<u>A. Cashflow from operating activity</u>					
Net Profit / (Loss) before extraordinary items and tax		155.44		6.34	
<u>Adjustments for:</u>					
Depreciation and amortisation		3.44		2.81	
Profit on sale of FA		-		-	
Finance Cost		-		-	
Interest Income		-		-	
Operating profit / (loss) before working capital changes			158.88		9.15
<u>Changes in working capital:</u>					
<u>Adjustments for (increase) / decrease in operating assets:</u>					
Inventories		-3,476.94		-66.11	
Trade receivables		-5,097.05		-2,370.55	
Other Current assets		-683.14		-	
Current Loans		964.23		-336.66	
Non Current Loans		-		-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>					
Trade payables		8,850.26		2,137.11	
Other current liabilities		346.55		-0.27	
Current Tax liabilities				-	
Cashflow from extraordinary activity					
Cash Generated from operation			1,062.79		-627.32
Net Income tax paid			-		-
<u>Net cash flow from / (used in) operating activities(A)</u>			1,062.79		-627.32
<u>B. Cash flow from investing activities</u>					
Capital expenditure on fixed assets, including capital advances		-4.56		-3.04	
Proceeds from sale of fixed assets		-		-	
Receipt of Loans & Advances		-		-	
Interest received		-		-	
-- Others		-		-	
Cash flow from extraordinary items					
Net cash flow from / (used in) investing activities (B)			-4.56		-3.04
<u>C. Cash flow from financing activities</u>					
Proceeds from issue of equity shares		-		-	
Proceeds from long-term borrowings		-		-	
Finance cost		-		-	
Loan From Director		-1,050.14		606.17	

Dividends paid	-	-	
Tax on dividend	-	-	
Net cash flow from / (used in) financing activities (C)	-1,050.14		606.17
Net Cash flow during the period	8.09		-24.20
Cash and cash equivalents at the beginning of the year	81.08		92.52
Cash and cash equivalents at the end of the year	89.18		68.32
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents as per Balance Sheet	89.18		68.32
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")	89.18		68.32
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 *	89.18		68.32
* Comprises			
(a) Cash on hand	66.64		67.42
(b) Cheques, drafts on hand			
(c) Balances with banks			
(i) In current accounts	22.54		0.90
(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	-		-
Total	89.18		68.32

Place: Mumbai
Date: 12.11.2021

On behalf of the Board
FOR REMEDIUM LIFECARE LIMITED

Hanosh Sam Santok
Director
DIN : 08554687

