

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.)

Independent Auditor's Review Report on Quarterly Unaudited Financial Results of Remedium Lifecare Limited (formerly known as Roxy Exports 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
(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, 2022 and year to date results for the period April 01, 2022 to September 30, 2022, 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 and is in compliance with the presentation and disclosure 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. 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 4, 2022

UDIN: 22048920BCCEDI6984

REMEDIUM LIFECARE LIMITED
(Formerly Known as "Roxy Exports Limited")
REGD. OFFICE: 801, Hyde Park, Saki-Vihar Road, Andheri (E), Mumbai — 400072.
Phone: 022-49675050
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 2022

(₹ in Lakhs)

Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30th September, 2022	30th June, 2022	30th September, 2021	30th September, 2022	30th September, 2021	31st March, 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I. Revenue from Operations	15845.21	9932.74	12032.28	25,777.95	25845.36	50479.19
II. Other Income	157.23	0.00	0.00	157.23	0.00	0.00
III. Total Income (I + II)	16002.44	9932.74	12032.28	25935.18	25845.36	50479.19
IV. Expenses						
Cost of Material Consumed	0.00	0.00	11827.43	0.00	25535.85	49846.98
Purchases of Stock-in-trade	14513.04	3090.44	0.00	17603.47	0.00	0.00
Changes in inventories of finished goods, Work-in-progress and stock-in-trade	1057.63	6112.72	0.00	7170.35	0.00	0.00
Employee Benefits Expenses	15.89	14.17	17.61	30.05	20.87	53.32
Finance Costs	0.30	0.24	0.00	0.55	0.00	10.70
Depreciation and amortisation expenses	1.28	11.16	1.84	12.44	3.44	7.38
Other Expenses	44.30	54.39	75.17	98.69	129.96	408.30
Total Expenses (IV)	15632.43	9283.13	11922.05	24915.56	26689.92	50326.69
V. Profit/(Loss) before exceptional items and tax (III-IV)	370.01	649.61	110.24	1019.63	155.44	152.51
VI. Exceptional items	151.05	0.00	0.00	151.05	0.00	0.00
VII. Profit/(Loss) before tax (V-VI)	218.96	649.61	110.24	868.58	155.44	152.51
VIII. Tax Expense						
(1) Current tax	0.00	0.00	0.00	0.00	0.00	45.06
(2) Deferred tax	0.00	0.00	0.00	0.00	0.00	-0.33
(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	44.73
IX. Profit/(Loss) for the period from continuing operations (VII-VIII)	218.96	649.61	110.24	868.58	155.44	107.78
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)	218.96	649.61	110.24	868.58	155.44	107.78
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)	218.96	649.61	110.24	868.58	155.44	107.78
(Comprising Profit (Loss) and Other Comprehensive Income for the Period)						
XVI. Earnings per equity share (for continuing operation):						
(1) Basic	6.08	18.04	3.06	24.13	4.32	2.99
(2) Diluted	6.08	18.04	3.06	24.13	4.32	2.99

Notes:

- The above results have been reviewed by Audit Committee and taken on record by the Board of Directors at its Meeting held on 4th November, 2022. The Statutory Auditors have carried out a "Limited Review" of the Financial results for the Quarter and Half Year ended 30th September, 2022.
- 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.
- As the Company's business activity falls within a single segment, therefore "Segment Reporting" is not applicable.

For Remedium Lifecare Limited


VILAS LOKHANDE
(Whole Time Director)
DIN : 01228041



Place : Mumbai
Date: 04.11.2022

REMEDIUM LIFECARE LIMITED
 (Formerly Known as "Roxy Exports Limited")
REGD. 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

Unaudited Statement of Standalone Assets and Liabilities as on 30th September, 2022

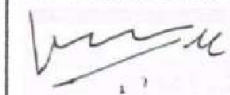
Part II		(₹ in Lakhs)	
Particulars	As at 30th September, 2022	As at 31st March, 2022	
	(Unaudited)	(Audited)	
ASSETS			
Non current assets			
(a) Property, Plant and Equipment	6.81	8.54	
(b) Capital Work in Progress	-	-	
(c) Investment Property	-	-	
(d) Goodwill	-	-	
(e) Other Intangible Assets	-	-	
(f) Intangible assets under development	-	10.08	
(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	6.81	18.61	
Current Assets			
(a) Inventories	1,216.98	8,387.33	
(b) Financials Assets			
(i) Investments	-	-	
(ii) Trade receivables	13,903.05	6,399.60	
(iii) Cash and cash equivalents	23.67	69.80	
(iv) Bank Balance other than (iii) above	31.78	73.77	
(v) Loans/Advances	13,772.62	7,410.94	
(vi) Others (to be specified)	17.02	15.59	
(c) Current tax Assets	-	-	
(d) Other current Assets	-	-	
Sub-total - Current Assets	28,965.11	22,357.01	
TOTAL ASSETS	28,971.93	22,375.63	



P.T.O.

EQUITY AND LIABILITIES		
Equity-		
(a) Equity Share Capital	360.00	360.00
(b) Other Equity	1,002.39	133.82
Sub Total Equity	1,362.39	493.82
Liabilities		
Non -Current Liabilities		
(a) Financials Liabilities		
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(iii) Other Financial liabilities (other than specified in item (b) to be specified		-
(b) Provisions	-	-
(c) Deferred Tax Liabilities (net)	0.01	0.01
(d) Other Non-Current Liabilities	-	-
Sub Total Non Current Liabilities	0.01	0.01
Current Liabilities		-
(a) Financials Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	4,171.20	12,456.28
(iii) Other Financial liabilities (other than specified in item (c) to be specified	-	-
(b) Other current liabilities	23,394.88	9,378.95
(c) provisions	43.44	46.56
(d) Current Tax Liabilities	-	-
Sub Total Non Current Liabilities	27,609.52	21,881.80
TOTAL EQUITY AND LIABILITIES	28,971.93	22,375.63

On Behalf of the Board
For REMEDIUM LIFECARE LIMITED



VILAS LOKHANDE
(WHOLE TIME DIRECTOR)
DIN : 01228041
Place: Mumbai
Date: 04.11.2022



REMEDIIUM LIFECARE LIMITED
(Formerly Known as "Roxy Exports Limited")
REGD. OFFICE: 6th/01, Hyde Park, CTS No. 680, Saki Vihar Rd, Saki Naka, Mumbai - 400072
Phone: 022-49675060
E-mail: info@remediumlifecare.com;
CIN: L24100MH1988PLC343805

Standalone unaudited Cashflow Statement for the period ended on 30th September ,2022

(₹ in Lakhs)

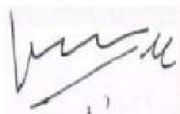
<u>Particulars</u>	LF	<u>As at 30.09.2022</u>		<u>As at 31.03.2022</u>	
		<u>Amount</u> <u>(Rs)</u>	<u>Amount</u> <u>(Rs)</u>	<u>Amount</u> <u>(Rs)</u>	<u>Amount</u> <u>(Rs)</u>
<u>A. Cashflow from operating activity</u>					
Net Profit / (Loss) before extraordinary items and tax		868.58		152.51	
<u>Adjustments for:</u>					
Depreciation and amortisation		12.44		7.38	
Profit on sale of FA		-		-	
Finance Cost		0.55		10.70	
Interest Income		-		-	
Operating profit / (loss) before working capital changes			881.56		170.58
<u>Changes in working capital:</u>					
<u>Adjustments for (increase) / decrease in operating assets:</u>					
Inventories		7,170.35		-8,076.51	
Trade receivables		-7,503.45		-4,031.16	
Other Current assets		-1.43		-3.07	
Current Loans and Advances		-6,361.68		-6,351.44	
Non Current Loans		-		-	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>					
Trade payables		-8,285.08		10,079.06	
Other current liabilities		14,015.93		9,340.57	
Current provisions		-3.12		45.06	
Current Tax liabilities		-		-	
Cashflow from extraordinary activity					
Cash Generated from operation			-86.92		1,173.09
Net Income tax paid			-		-44.79
<u>Net cash flow from / (used in) operating activities(A)</u>			-86.92		1,128.30
<u>B. Cash flow from investing activities</u>					
Capital expenditure on fixed assets, including capital advances		-0.64		-4.98	
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)			-0.64		-4.98
<u>C. Cash flow from financing activities</u>					
Proceeds from issue of equity shares		-		-	
Proceeds from long-term borrowings		-		-	
Finance cost		-0.55		-10.70	



P.T.O.

Loan From Director	-	-1,050.14	
Dividends paid	-	-	
Tax on dividend	-	-	
Net cash flow from / (used in) financing activities (C)	-0.55		-1,060.84
Net Cash flow during the period	-88.11		62.48
Cash and cash equivalents at the beginning of the year	143.58		81.08
Cash and cash equivalents at the end of the year	55.45		143.56
Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents as per Balance Sheet	55.45		143.56
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")	55.45		143.56
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 *	55.45		143.56
* Comprises			
(a) Cash on hand	23.67		23.92
(b) Cheques, drafts on hand	-		45.88
(c) Balances with banks			
(i) In current accounts	31.78		73.77
(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	55.45		143.56

On behalf of the Board
FOR REMEDIUM LIFECARE LIMITED



VILAS LOKHANDE
WHOLE TIME DIRECTOR
DIN : 01228041
Place: Mumbai
Date: 04.11.2022

