



MEDICO REMEDIES LTD.

A WHO-GMP, ISO 9001-2015 & GOVT. RECOGNISED STAR EXPORT HOUSE

Manufacturers of Pharmaceutical Formulations



CIN : L24230MH1994PLC077187
GSTIN- 27AABCM8348L1ZY

Regd. Office : 1105/1106, Hubtown Solaris, N. S. Phadke Marg, Opp. Teligali, Andheri - East, Mumbai - 400 069. • Tel. : +91-22-2682 1054 / 1055 / 2683 7116
Email : medicoremedies@yahoo.com • info@medicoremedies.com • Website : www.medicoremediesindia.com • www.medicoremediesindia.net • www.tabletandcapsules.com

Date: 11th May, 2023

BSE Limited Phiroze Jeejeebhoy Towers Dalal Street Mumbai – 400001 Scrip Code: 540937	National Stock Exchange of India Limited 5 th Floor, Exchange Plaza, Bandra Kurla Complex, Bandra (East) Mumbai-400051 Symbol: MEDICO
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Dear Sir/Madam,

Re.: Outcome of Board Meeting held today

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we hereby inform you that the Board of Directors of our Company at their meeting held today i.e. 11th May, 2023 has, inter alia considered and approved the following:

1. Audited Standalone Financial Results of the Company for the quarter ended 31st March, 2023 and Audited Financial Statement for the year ended on 31st March, 2023 along with the Auditor's Report thereon.
2. The Board's Report and its annexures, Management Discussion Analysis (MDA) and Corporate Governance Report of the Company for the financial year ended on 31st March, 2023.

We wish to inform you that the Board Meeting commenced today at 3:00 P.M and concluded at 7:30 P.M.

Kindly take the same on records.

Thanking You,

For MEDICO REMEDIES LIMITED

HARESH
KAPURLAL
MEHTA

Digitally signed by HARESH
KAPURLAL MEHTA
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email=harehmehta1955@gmail.c
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Date: 2023.05.11 19:43:14 +05'30'

HARESH KAPURLAL MEHTA
CHAIRMAN & WHOLE-TIME DIRECTOR
DIN: 01080289

Encl: as above



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Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations) 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Harshit Mehta, Managing Director of Medico Remedies Limited hereby declare that the Statutory Auditors of the Company V. J. Shah & Co., Chartered Accountants, (Firm Registration No. 109823W) have issued an Audit Report with unmodified opinion on Audited Financial Statements of the Company for the financial year ended on 31st March, 2023.

Kindly take this declaration on your records.

Yours faithfully,

For MEDICO REMEDIES LIMITED

HARSHIT
HARESH
MEHTA

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HARESH MEHTA
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email=medicoremedies@yahoo.co
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Date: 2023.05.11 19:43:43 +05'30'

HARSHIT HARESH MEHTA
MANAGING DIRECTOR
DIN: 05144280

Independent Auditor's Report on Quarterly and Annual Standalone Financial Results of the Company Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

To,
Board of Directors of
Medico Remedies Limited

Opinion

We have audited the accompanying quarterly and annual financial results of Medico Remedies Limited ('the Company') for the quarter ended March 31, 2023 and the year-to-date results for the period from April 1, 2022 to March 31, 2023 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulation"), as amended.

Attention is drawn to the fact that the figures for the quarter ended 31st March, 2023, as reported in these financial results are the balancing figures between audited figures in respect of the full financial years ended 31st March, 2023, and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended March 31, 2023 as well as the year to date results for the period from April 01, 2022 to March 31, 2023.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing issued by The Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

These quarterly and annual financial results have been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records. relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the Financial Results of the Company to express an opinion on the Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

UDIN: 23164370BGSBEU4400

For V J SHAH & CO
Chartered Accountants
Firm Registration No.: 109823W

Chintan
Vidyut Shah
CHINTAN V SHAH
Partner
Membership No.164370

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Chintan Vidyut Shah
Date: 2023.05.11
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Place: Mumbai
Date: 11.05.2023

MEDICO REMEDIES LIMITED
CIN: L24230MH1994PLC077187
Statement of Unaudited Standalone Financial Results for the Year Ended on Mar 31, 2023

Sn	Particulars	Quarter ended			For the Year Ended	
		31-Mar-23	31-Dec-22	31-Mar-22	31-Mar-23	31-Mar-22
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	INCOME					
	(a) Revenue from Operations	2,799.15	3,884.61	3,227.77	14,043.74	12,102.09
	(b) Other Income	4.21	86.36	73.61	394.66	202.90
	Total Income (a+b)	2,803.37	3,970.97	3,301.39	14,438.41	12,305.00
2	Expenses					
	(a) Cost of raw materials consumed	2,067.18	2,599.22	2,319.05	10,007.44	8,467.20
	(b) Purchase of traded goods	40.38	256.84	61.46	597.69	288.08
	(c) Changes in inventories of finished goods, work-in progress and traded goods	-77.87	-24.72	-107.20	-118.02	-26.20
	(d) Employee Benefits Expense	126.62	171.78	81.40	568.03	541.07
	(e) Finance Costs	20.61	19.96	12.91	74.71	66.22
	(f) Depreciation and Amortisation Expense	72.60	73.70	88.18	272.05	221.84
	(g) Other Expenses	326.53	542.67	608.57	2,026.61	2,098.49
	Total expenses	2,576.05	3,639.45	3,064.37	13,428.51	11,656.70
3	Profit/(Loss) before Tax (1-2)	227.31	331.52	237.01	1,009.89	648.30
4	Income Tax expenses					
	a) Current Tax	43.78	106.00	59.47	249.50	179.47
	b) Deferred Tax [(charge)/(credit)]	6.95	0.57	-10.77	36.23	-12.37
	Total Tax Expenses	50.74	106.57	48.70	285.74	167.10
5	Profit/(Loss) for the period (3-4)	176.57	224.95	188.32	724.15	481.20
6	Other comprehensive income not to be reclassified to Profit and Loss in subsequent periods					
	Profit and Loss in subsequent periods					
	Re-measurement gain/(losses) on defined benefit Plans	6.62	-1.04	-3.80	3.59	-3.80
	Tax effect [(charge)/credit]	-1.66	0.26	0.96	-0.90	0.96
	Other comprehensive income/(loss) (net of tax)	4.96	-0.78	-2.84	2.69	-2.84
7	Total comprehensive income/(loss) for the period (5+6)	181.53	224.17	185.48	726.84	478.36
8	Paid-up equity share capital(Face value per share: Re.2/-) (No.in lakhs)	829.84	829.84	829.84	829.84	829.84
9	Other Equity excluding revaluation reserve as per the audited balance sheet				2,724.62	1,997.78
10	Earning per Equity Share of face value of Re.2/- each (Not Annualised)					
	Basic EPS (in Rs.)	0.21	0.27	0.23	0.87	0.58
	Diluted EPS (in Rs.)	0.21	0.27	0.23	0.87	0.58

For Medico Remedies Limited

Haresh Mehta

Haresh Mehta
(CHAIRMAN & CFO)
DIN : 01080289

Hh mehta

Harshit Mehta
(MANAGING DIRECTOR)
DIN : 05144280



MEDICO REMEDIES LIMITED
CIN: L24230MH1994PLC077187
Statement of Assets and Liabilities

(Rs. in lakhs)

Particulars	31.03.2023	31.03.2022	31.03.2021
ASSETS			
NON-CURRENT ASSETS			
(a) Property, plant and equipment	2,030.70	1,609.56	1,531.23
(b) Right of use assets	152.27	193.80	-
(c) Other intangible assets	-	-	-
(d) Intangible assets under development	7.00	-	-
(e) Financial assets	-	-	-
(i) Investments	-	-	-
(ii) Loans and Advances	-	-	110.00
(iii) Other financial assets	79.39	91.27	56.07
(f) Deferred tax assets (net)	-	18.58	5.26
(h) Other non-current assets	21.52	69.94	6.69
SUB-TOTAL	2,290.89	1,983.16	1,709.25
CURRENT ASSETS			
(a) Inventories	1,969.87	1,810.78	1,455.11
(b) Financial assets	-	-	-
(i) Current Investments	-	-	-
(ii) Trade receivables	3,609.49	3,039.43	2,657.50
(iii) Cash and cash equivalents	91.14	116.50	283.04
(iv) Bank balance (other than above)	126.57	117.89	116.52
(v) Loans receivables	15.22	15.72	15.29
(vi) Other financial assets	1.80	10.79	30.73
(e) Other current assets	639.86	646.17	1,214.83
SUB-TOTAL	6,453.94	5,757.27	5,773.01
TOTAL ASSETS	8,744.83	7,740.42	7,482.26
EQUITY AND LIABILITIES			
EQUITY			
Equity Share capital	1,659.68	1,659.68	414.92
Other Equity	2,724.62	1,997.78	2,767.20
Total Equity	4,384.30	3,657.46	3,182.12
LIABILITIES			
NON-CURRENT LIABILITIES			
(a) Financial liabilities			
(i) Borrowings	24.71	90.16	495.01
(ii) Lease Liability	129.87	166.83	-
(b) Provisions	6.34	4.84	9.70
(c) Deffered tax liabilities (net)	18.55	-	-
(d) Other Non-Current Liabilities	28.76	7.16	2.75
SUB-TOTAL	208.23	268.99	507.46
CURRENT LIABILITIES			
(a) Financial liabilities			
(i) Borrowings	784.62	971.46	1,010.28
(ii) Lease Liability	36.96	31.26	-
(iii) Trade payables			
Total outstanding dues of micro enterprises and small enterprises	472.65	882.03	768.85
Total outstanding dues of creditors other than micro enterprises and	2,625.93	1,827.66	1,765.95
(iii) Other financial liabilities	-	-	-
(b) Provisions	3.76	4.31	4.75
(c) Other current liabilities	141.94	61.03	230.52
(d) Current tax liabilities (net)	86.42	36.23	12.33
SUB-TOTAL	4,152.29	3,813.98	3,792.67
TOTAL EQUITY AND LIABILITY	8,744.83	7,740.42	7,482.26

For Medico Remedies Limited

Haresh Mehta
Haresh Mehta
 (CHAIRMAN & CFO)
 DIN : 01080289

Harshit Mehta
Harshit Mehta
 (MANAGING DIRECTOR)
 DIN: 05144280



MEDICO REMEDIES LIMITED
CIN: L24230MH1994PLC077187
CASH FLOW STATEMENT

(in lakhs)

PARTICULARS		31.03.2023	31.03.2022
		₹	₹
I)	CASH FLOW FROM OPERATING ACTIVITIES		
	Net profit after Tax	724.15	481.20
	<u>Add: Provision for Tax</u>		
	Current Tax	249.50	179.47
	Deferred Tax	36.23	-12.37
	Net profit before Tax	1,009.89	648.30
	<u>Adjustment for Non-Cash and Non-operating Items</u>		
	<u>Add: Depreciation</u>	272.05	221.84
	(Profit)/Loss on Sale of Fixed Assets	0.12	3.91
	Adjustment related to right of use asset	32.21	-4.50
	Interest Expense on Term Loans	5.25	23.32
	Bad debts written off	48.69	-
	<u>Less: Creation/(Reversal) of provision on Expected credit Loss</u>	-62.56	6.15
	Expenses for bonus issue transferred to reserves	-	-3.02
	Interest Income	-7.11	-5.97
	Operating profits before working capital changes	1,298.54	890.02
	<u>Changes in Working Capital</u>		
	<u>Add: Decrease in Current Assets & Increase in Current Liabilities</u>		
	Other Financial Assets	20.87	-15.27
	Other Current/Non-Current Assets	54.74	505.41
	Short Term Loans & Advances	0.50	-0.43
	Provisions	51.14	18.60
	Other Current/Non Current Liabilities	102.52	-165.08
	Trade Payables	388.90	174.89
	<u>Less: Increase in Current Assets & Decrease in Current Liabilities</u>		
	Short Term Borrowings	-121.82	95.12
	Inventory	-159.10	-355.67
	Trade Receivables	-570.06	-381.93
	Cash generated from operations	1,066.22	765.67
	<u>Less: Tax Expense</u>	-249.50	-179.47
	NET CASH FLOW FROM OPERATING ACTIVITIES	816.72	586.20
II)	CASH FLOW FROM INVESTING ACTIVITIES		
	<u>Add: Sale of Fixed Assets</u>	0.45	301.00
	Loans/Deposits Advanced received back	-	110.00
	Interest Income	7.11	5.97
	<u>Less: Loans/Deposits advanced to parties</u>	-	-
	Purchase of Investments	-8.68	-1.37
	Addition to Fixed Assets/Conversion of Capital WIP	-659.23	-591.25
	NET CASH FLOW FROM INVESTING ACTIVITIES	-660.35	-175.64
III)	CASH FLOW FROM FINANCING ACTIVITIES		
	<u>Less: Security Deposit repaid/Loans Repaid</u>	-130.48	-538.79
	Repayment of Lease Liability	-46.00	-15.00
	Interest Expense	-5.25	-23.32
	NET CASH FLOW FROM FINANCING ACTIVITIES	-181.73	-577.10
IV)	NET CASH FLOW FROM OPERATING, INVESTING AND FINANCING ACTIVITIES	-25.36	-166.54
	<u>Add: Cash & Cash Equivalent at the beginning of the year</u>		
	Cash on Hand	16.24	4.42
	Bank Balance	100.26	278.62
		116.50	283.04
	<u>Less: Cash & Cash Equivalent at the end of the year</u>		
	Cash on Hand	14.29	16.24
	Bank Balance	76.85	100.26
		91.14	116.50

For Medico Remedies Limited

Haresh Mehta
Haresh Mehta
 (CHAIRMAN & CFO)
 DIN : 01080289

Harshit Mehta
Harshit Mehta
 (MANAGING DIRECTOR)
 DIN: 05144280



MEDICO REMEDIES LIMITED

CIN : L24230MH1994PLC077187

Notes to Financial Results

1. The Company was listed in SME segment of BSE Ltd. as on 31st March, 2022 and migrated to Main Board on 26th May 2022. Accordingly, the Company has adopted Indian Accounting Standard ("Ind AS"), as notified under section 133 of the Companies Act, 2013 ("the Act") which is applicable to the Company from 1st April, 2022.

2. The Company has first time adopted Indian Accounting Standards ("Ind AS") from 1st April, 2022 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34, Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India.

3. The Company has first time adopted first time Indian Accounting Standard ("Ind AS"), accordingly the Company had prepared comparative figures of quarter & year ended 31st March, 2023 and year ended 31st March, 2022 as given above by the management after exercising necessary due diligence to ensure financial results reflects true and fair view of Company's affairs in Indian Accounting Standards ("IndAS").

4. The Company's management, pursuant to Ind AS 108 - Operating Segments, has concluded that the Company has only one reportable segment i.e. "Pharmaceuticals". Accordingly, no separate disclosures of segment information have been made.

5. During the year ended 31st March, 2023, the equity shares of the Company were split/sub-divided into five (5) equity shares having value of Rs. 2/- each with effect from 16th March, 2023 (record date). The basis & diluted earning per share (EPS) for the current, previous periods / years has been restated to give effect of share split as per IND AS 33.

6. There are no Investor complaints pending as on 31st March, 2023.

7. Previous periods' figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.

8. IGAAP and IND-AS Reconciliation:

(INR in Lacs)

Particulars	31.03.2021	FY 2021-22	FY 2022-23 (Q1)	FY 2022-23 (Q2)	FY 2022-23 (Q3)	FY 2022-23 (Q4)
Reserves as per IGAAP	1,249.91	1,249.91	1,738.81	1,777.91	2,031.58	2,257.33
Provision of ECL adjusted in Opening Equity / Opening IndAS Adj	-	-	-	-	-	-
Ind AS Adjustments for the period	(63.65)	(63.65)	(71.35)	(74.65)	(41.50)	(43.08)
Total Ind AS impact	-	(7.70)	(3.30)	33.15	(1.59)	0.75
Profit as per IGAAP	(63.65)	(71.35)	(74.65)	(41.50)	(43.08)	(42.34)
Profit as per IndAS	-	488.90	39.10	253.67	225.76	175.83
Reserves as per IndAS	1,186.26	1,667.46	1,703.26	1,990.08	2,214.25	2,390.83



OTHER EQUITY (SOE)

Particulars	Reserve and Surplus		Other items of Other Comprehensive Income	Total Equity
	Securities Premium Reserve	Retained Earnings		
Balance at April 1, 2022	333.16	1,667.46	-2.84	1,997.78
Profit for the period	-	35.80	-	35.80
Total comprehensive income for the period	-	-	-0.71	-0.71
Balance at June 30, 2022	333.16	1,703.26	-3.55	2,032.87
Profit for the period	-	286.82	-	286.82
Total comprehensive income for the period	-	-	-0.78	-0.78
Balance at June 30, 2022	333.16	1,990.08	-4.34	2,318.91
Profit for the period	-	224.95	-	224.95
Total comprehensive income for the period	-	-	-0.78	-0.78
Balance at Dec 31, 2022	333.16	2,215.03	-5.12	2,543.08
Profit for the period	-	176.58	-	176.58
Total comprehensive income for the period	-	-	4.96	4.96
Balance at Mar 31, 2023	333.16	2,391.61	-0.15	2,724.62

9. The Audit Committee has reviewed, and the Board of Directors has approved the above results and its release at their respective meetings held on 11st May, 2023. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results. The review report has been filed with stock exchange and is available on the Company's website.

For Medico Remedies Limited

H. Mehta

Haresh Mehta
(CHAIRMAN & CFO)
DIN : 01080289

H. Mehta

Harshit Mehta
(MANAGING DIRECTOR)
DIN: 05144280

