KRISHAAN & CO., Chartered Accountants

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INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED CONSOLIDATED QUARTERLY AND YEAR -TO-DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015, AS AMENDED

Review Report to
The Board of Directors
THEMIS MEDICARE LIMITED

- 1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of THEMIS MEDICARE LIMITED ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group"), and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 30th September 2023 and year to date results for the period 1st April 2023 to 30th September 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("IndAS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations and which has been initialled by us for identification purposes. 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 Parent's personnel 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.

We have 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 the following entities:
 - Subsidiaries
 - a) Carpo Medical Limited (UK)
 - b) Themis Lifestyle Private Limited
 - c) Artemis Biotech Limited

Associates

- a) Gujarat Themis Biosyn Limited
- b) Long Island Nutritionals Private Limited

Associate (Joint Venture)

- a) Richter Themis Medicare (India) Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, 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 Regulation 33 52 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.
- 6. We did not review the interim financial information of 3 subsidiaries included in the consolidated unaudited financial results, whose interim financial information reflect total assets of Rs. 3.90 lakhs as at 30th September 2023 and total revenues of Rs. Nil and Rs. Nil, total net loss after tax of Rs.(0.18) lakhs and Rs.(0.45) Lakhs and total comprehensive income of Rs. NIL and Rs. Nil, for the quarter ended 30th September 2023 and year to date results for the period 1st April 2023 to 30th September 2023. The consolidated unaudited financial results also includes 2 Associates and 1 Joint Venture, whose interim financial information reflects total assets of Rs. 35,879.64 lakhs as at 30th September 2023 and total revenues of Rs. 6,997.88 lakhs and Rs.15,297.09 lakhs, total net profit after tax of Rs. 1,592.20 lakhs and Rs. 3,678.23 lakhs and total comprehensive income of Rs. 1.49 lakhs and Rs. 2.99 lakhs, for the guarter ended 30th September 2023 and year to date results for the period 1st April 2023 to 30th September 2023. These financial information have been reviewed by other auditor's whose report has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and associates, are based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the statement is not modified in respect of the above matter.
- 7. One Subsidiary is located outside India whose financial statements and other financial information have been prepared in accordance with accounting principles, generally accepted in that country and which have been audited by other auditor under generally accepted auditing standards applicable in that country. The company's management has converted the financial statement of such subsidiary located outside India from the accounting principles generally accepted in its country to accounting principles generally accepted in India. We have audited this conversion adjustments made by the company's management. Our opinion in so far as it relates to the balances and affairs of such

subsidiary located outside India is based on the report of the other auditor and the conversion adjustments prepared by the management of the company and audited by us.

Our conclusion on the Statement is not modified in respect of the above matter.

8. The comparative financial results of the Group for the Quarter ended 30th June 2022, included in the unaudited financial results for the year-to-date ended 30th September 2022 and audited financial results for the year ended 31 March 2023, was carried out the predecessor auditors who had expressed an unmodified conclusion/opinion thereon as per their reports dated 28th July 2022, which has been furnished to us by the Management and has been relied upon by us for the purpose of our review of the Statement. In view of above, our conclusion is not modified in respect of this matter.

For Krishaan & Co., Firm Reg. No.001453S Chartered Accountants

K Sundarrajan

Partner

Membership No. 208431

UDIN: 23208431BGVIAM9631

Date: 04th November 2023

Place: Mumbai



KRISHAAN & CO., **Chartered Accountants**

Flat No. 10, C Wing, 6th Floor, Parsn Manere, 442 Anna Salai, Chennai 600006 +91-44-28272569 admin@krishaan.in

INDEPENDENT AUDITORS' REVIEW REPORT ON THE UNAUDITED STANDALONE QUARTERLY AND YEAR -TO-DATE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015, AS AMENDED

Review Report to The Board of Directors THEMIS MEDICARE LIMITED

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of THEMIS MEDICARE LIMITED ("the Company") for the quarter ended 30th September 2023 and year to date results for the period 1st April 2023 to 30th September 2023 ("the Statement") and being submitted by the Company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").
- 2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the company at their meeting held on 04th November 2023 and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("IndAS 34") prescribed under Section 133 of the Companies Act 2013 and other Accounting Principles generally accepted in India and in compliance with Regulation 33 of Listing Regulations. Our responsibility is to issue a report 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 financial statements are 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 the analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies thereon, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it

contains any material misstatement.

5. The comparative financial results of the Company for the Quarter ended 30th June 2022, included in the unaudited financial results for the year-to-date ended 30th September 2022 and audited financial results for the year ended 31 March 2023, was carried out the predecessor auditors who had expressed an unmodified conclusion/opinion thereon as per their reports dated 28th July 2022, which has been furnished to us by the Management and has been relied upon by us for the purpose of our review of the Statement. In view of above, our conclusion is not modified in respect of this matter.

For Krishaan & Co., Firm Reg. No.001453S Chartered Accountants

K Sundarrajan

Partner

Membership No. 208431

UDIN: 23208431BGVIAL8492

Date: 04th November 2023

Place: Mumbai



CIN NO: L24110GJ1969PLC001590

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Statement of Unaudited Financial Results for the quarter and half year ended 30th September 2023.

						(Amoun	t in INR Lakhs)			
		STANDALONE								
	Particulars	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year Ended			
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
1	Revenue from Operations	10,478.24	9,664.82	9,100.34	20,143.06	18,543.85	35,432.33			
2	Other Income	243.81	65.29	197.43	309.10	265.88	1,150.48			
3	Total Income (1+2)	10,722.05	9,730.11	9,297.77	20,452.16	18,809.73	36,582.81			
4	Expenses:									
	(a) Cost of materials consumed	2,617.51	1,571.27	1,770.58	4,188.78	3,595.50	9,604.15			
	(b) Purchases of stock-in-trade	1,392.26	978.60	528.72	2,370.86	1,327.30	3,011.83			
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	184.17	357.09	452.91	541.26	790.24	(779.49)			
	(d) Employee benefits expense	1,985.55	2,017.08	1,548.19	4,002.63	3,180.41	6,614.53			
	(e) Finance Costs	203.57	249.41	237.14	452.98	462.89	956.37			
	(f) Depreciation and amortisation expense	307.05	302.50	256.44	609.55	502.46	1,049.48			
	(g) Other expenses	3,058.03	2,566.35	2,665.64	5,624.38	5,480.11	10,235.08			
	Total expenses	9,748.14	8,042.30	7,459.62	17,790.44	15,338.91	30,691.95			
5	Profit / (Loss) before exceptional items and tax (3 - 4)	973.91	1,687.81	1,838.15	2,661.72	3,470.82	5,890.86			
6	Exceptional items	-	-	-	-		-			
7	Profit / (Loss) before tax (5 - 6)	973.91	1,687.81	1,838.15	2,661.72	3,470.82	5,890.86			
8	Tax expense :									
	(a) Current Tax	245.00	425.00	477.00	670.00	940.00	1,500.00			
	(b) Deferred Tax	19.03	7.29	7.87	26.32	14.19	61.41			
9	Profit / (Loss) for the period (7 - 8)	709.88	1,255.52	1,353.28	1,965.40	2,516.63	4,329.45			
10	Other Comprehensive Income :									
	(a i) Items that will not be reclassfied to Profit & Loss	(14.49)	(14.48)	(10.64)	(28.97)	(21.29)	(57.94)			
	(a ii) Income Tax relating to Items that will not be reclassfied to Profit & Loss	3.64	3.65	2.68	7.29	5.36	14.58			
	(b) Items that will be reclassfied to Profit & Loss	-	3= 5		-	-				
11	Total Comprehensive Income for the period (9 + 10)	699.03	1,244.69	1,345.32	1,943.72	2,500.70	4,286.09			
12	Paid up Equity Share Capital (Face Value of Rs.10/- per Equity Share)	920.28	920.28	920.03	920.28	920.03	920.28			
13	Other Equity (Excluding Revaluation Reserve)						23,885.13			
14	Earnings per share :									
	(a) Basic	7.71	13.64	14.71	21.36	27.35	47.05			
	(b) Diluted	7.70	13.62	14.68	21.32	27.30	46.97			



Statement of Unaudited Financial Results for the quarter and half year ended 30th September 2023.

(Amount in INR Lakhs)

					(Amount in INR Lakhs) CONSOLIDATED					
	Particulars	3 months ended	Preceeding 3 months ended	Corresponding 3 months ended	Year to date figures for the current period ended	Year to date figures for the previous period ended	Year Ended			
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
1	Revenue from Operations	10,478.24	9,664.82	9,100.34	20,143.06	18,543.85	35,432.33			
2	Other Income	243.81	65.29	197.43	309.10	265.88	1,150.48			
3	Total Income (1+2)	10,722.05	9,730.11	9,297.77	20,452.16	18,809.73	36,582.81			
4	Expenses :									
	(a) Cost of materials consumed	2,617.51	1,571.27	1,770.58	4,188.78	3,595.50	9,604.15			
	(b) Purchases of stock-in-trade	1,392.26	978.60	528.72	2,370.86	1,327.30	3,011.83			
	(c) Changes in inventories of finished goods, work-in-progress and stock- in-trade	184.17	357.09	452.91	541.26	790.24	(779.49)			
	(d) Employee benefits expense	1,985.55	2,017.08	1,548.19	4,002.63	3,180.41	6,614.53			
	(e) Finance Costs	203.59	249.43	237.16	453.02	462.93	956.44			
	(f) Depreciation and amortisation expense	307.05	302.50	256.44	609.55	502.46	1,049.48			
	(g) Other expenses	3,058.19	2,566.61	2,665.63	5,624.80	5,480.12	10,236.22			
	Total expenses	9,748.32	8,042.58	7,459.63	17,790.90	15,338.96	30,693.16			
5	Profit / (Loss) before exceptional items, share of Profit/(Loss) of associates and joint venture and tax (3 - 4)	973.73	1,687.53	1,838.14	2,661.26	3,470.77	5,889.65			
6	Exceptional items	-	-	1-1		-	:-			
7	Profit / (Loss) before share of Profit / (Loss) of associates and joint venture and tax (5 - 6)	973.73	1,687.53	1,838.14	2,661.26	3,470.77	5,889.65			
8	Add: Share of Profit / (Loss) of associates and a joint venture for the period	422.24	564.02	424.78	986.26	1,001.79	1,361.84			
9	Profit / (Loss) before tax (7 + 8)	1,395.97	2,251.55	2,262.92	3,647.52	4,472.56	7,251.49			
10	Tax expense:	_					100000000000000000000000000000000000000			
	(a) Current Tax	245.00	425.00	477.00	670.00	940.00	1,500.00			
	(b) Deferred Tax	19.03	7.29	7.87	26.32	14.19	61.41			
11	Profit / (Loss) for the period (9 - 10)	1,131.94	1,819.26	1,778.05	2,951.20	3,518.37	5,690.08			
	Attributable to :	4 424 04	1 010 36	1 770 05	2.051.20	2 510 27	E COO 10			
	Equity holders of the Parent	1,131.94	1,819.26	1,778.05	2,951.20	3,518.37	5,690.10			
12	Non - Controlling interests Other Comprehensive Income :	(0.00)		(0.00)	(0.00)	(0.00)	(0.02)			
12	(a i) Items that will not be reclassfied to Profit & Loss	(14.49)	(14.48)	(10.64)	(28.97)	(21.29)	(57.94)			
	(a ii) Income Tax relating to Items that will not be reclassfied to Profit & Loss	3.64	3.65	2.68	7.29	5.36	14.58			
	(a iii) Share of Other Comprehensive Income of Associates and Joint Ventures accounted using equity method	1.04	(0.35)	(0.47)	0.69	(0.93)	1.39			
-	(b) Items that will be reclassfied to Profit & Loss	-	-	(1.08)		(1.08)	(1.17)			
13		1,122.13	1,808.08	1,768.54	2,930.21	3,500.43	5,646.94			
	Attributable to :									
	Equity holders of the Parent	1,122.13	1,808.08	1,768.54	2,930.21	3,500.43	5,646.96			
	Non - Controlling interests	(0.00)		(0.00)	(0.00)	(0.00)	(0.02)			
14	Paid up Equity Share Capital (Face Value of Rs.10/- per Equity Share)	920.28	920.28	920.03	920.28	920.03	920.28			
15	Other Equity (Excluding Revaluation Reserve)						29,646.79			
16	Earnings per share :									
	(a) Basic	12.30	19.77			38.24	61.83			
	(b) Diluted	12.28	19.73	19.29	32.01	38.17	61.73			



Statement of Assets and Liabilities:

(Amount in INR Lakhs)

	(STAND	ALONE)	(CONSOLIDATED)		
Particulars	As at 30th September, 2023	As at 31st March, 2023	As at 30th September, 2023	As at 31st March, 2023	
	(Unaudited)	(Audited)	(Unaudited)	(Audited)	
ASSETS					
Non-Current Assets					
(a) Property, Plant and Equipment	16,499.19	16,097.30	16,499.60	16,097.7	
(b) Capital Work-in-Progress	329.11	260.01	329.11	260.0	
(c) Right-of-use Assets	7.83	45.54	7.83	45.5	
(d) Intangible Assets	66.12	77.04	66.12	77.0	
(e) Investments accounted for using the equity method	-	-	7,958.57	6,971.6	
(f) Financial Assets	4 10 10 10 10 10 10 10 10 10 10 10 10 10				
(i) Investments	1,110.75	1,106.50	32.59	28.3	
(ii) Other Financial Assets	86.70	36.66	86.70	36.6	
g) Other Non-Current Assets	1,356.21	1,425.68	1,356.21	1,425.6	
	19,455.91	19,048.73	26,336.73	24,942.6	
Current assets	19.00				
a) Inventories	5,963.65	6,895.20	5,963.65	6,895.2	
(b) Financial Assets					
(i) Trade Receivables	17,792.06	14,537.76	17,756.71	14,502.4	
(ii) Cash and Cash Equivalents	1,344.65	1,251.32	1,347.94	1,254.6	
(iii) Bank Balances Other than (ii) above	890.38	633.90	890.38	633.9	
(iv) Other Financial Assets	519.99	492.13	520.19	492.3	
(c) Other Current Assets	2,126.84	2,769.49	2,031.51	2,674.5	
	28,637.57	26,579.80	28,510.38	26,452.9	
TOTAL	48,093.48	45,628.53	54,847.11	51,395.6	
EQUITY AND LIABILITIES					
Equity	020.20	020.20	920.28	920.2	
(a) Equity Share capital	920.28 28,745.87	920.28	35,494.02	33,023.9	
(b) Other Equity				_	
Equity attributable to equity holders of the parent	29,666.15	28,182.57	36,414.30 (0.09)	33,944.2	
Non Controlling Interest	20.000.45	20 402 57			
Total Equity	29,666.15	28,182.57	36,414.21	33,944.1	
Liabilities					
Non Current Liabilities					
(a) Financial Liabilities					
(i) Borrowings	2,796.83	2,844.55	2,796.83	2,844.5	
(ii) Lease Liabilities		-	65	-	
(b) Provisions	-	-	-	·	
(c) Deferred Tax Liabilities (Net)	713.10	694.07	713.10	694.0	
	3,509.93	3,538.62	3,509.93	3,538.6	
Current Liabilities					
(a) Financial Liabilities			6,661.88	6,351.0	
	6,661.88	6,351.06			
(i) Borrowings	6,661.88	6,351.06 41.91	-	41.9	
(i) Borrowings (ii) Lease Liabilities	6,661.88	6,351.06	-	41.9	
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small	6,661.88		447.43		
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises	-	41.91	-	704.	
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises	447.43	704.03 3,300.44	447.43	704. 3,300.	
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities	447.43 3,728.75 2,795.84	704.03 3,300.44 2,455.71	447.43 3,728.75 2,799.73	704. 3,300. 2,459.	
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other Current Liabilities	447.43 3,728.75 2,795.84 107.52	41.91 704.03 3,300.44 2,455.71 65.00	447.43 3,728.75 2,799.73 109.20	704. 3,300. 2,459. 66.	
(ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	447.43 3,728.75 2,795.84 107.52 291.61	704.03 3,300.44 2,455.71 65.00 239.19	447.43 3,728.75 2,799.73 109.20 291.61	704.0 3,300.4 2,459.0 66.0 239.0	
(i) Borrowings (ii) Lease Liabilities (iii) Trade Payables total outstanding dues of micro enterprises and small enterprises total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Other Current Liabilities	447.43 3,728.75 2,795.84 107.52	41.91 704.03 3,300.44 2,455.71 65.00	447.43 3,728.75 2,799.73 109.20	704. 3,300. 2,459. 66.	

Statement of Cash Flows:

(Amount in INR Lakhs)

		ALONE)	(CONSOL	DATED
Particulars	As at 30th September, 2023	As at 31st March, 2023	As at 30th September, 2023	As at 3 March,
	(Unaudited)	(Audited)	(Unaudited)	(Audit
CASH FLOWS FROM OPERATING ACTIVITIES:				
Profit before tax	2,661.72	5,890.86	3,647.52	7,25
Adjustments for:	500 55	1.040.40	500 FF	1.04
Depreciation and amortisation expense,	609.55	1,049.48	609.55	1,04
(Profit) / Loss on sale of property, plant and equipment	(1.74)	(2.12)	(1.74)	
Capital reserve on Investment in Subsidiary Changes in fair value of financial instruments at fair value through	-	-		
profit or loss	(4.25)	(5.29)	(4.25)	(
Dividend and interest income classified as investing cash flows	(46.19)	(475.24)	(46.19)	(47
Finance costs	353.93	799.02	353.93	79
Exchange differences in translating the financial statements of a				10
foreign operation	-	-	-	(
Share of (profit) Loss from joint ventures and associates	₩.		(986.26)	(1,36
el 19.1 99.				
Change in operating assets and liabilities:	(2.254.20)	14 446 131	(2.254.20)	14.44
(Increase)/Decrease in trade receivables (Increase)/Decrease in inventories	(3,254.30) 931.55	(4,446.12) (814.26)	(3,254.30) 931.55	(4,44
Increase//Decrease in inventories Increase/(decrease) in trade payables	171.71	817.09	171.71	(81
(Increase)/Decrease in other financial assets	(77.90)	146.95	(77.90)	14
(Increase)/decrease in other infancial assets	642.65	(542.67)	643.00	(54
Increase/(decrease) in provisions	23.45	53.15	23.45	134
(Increase)/Decrease in Other bank balance	(256.48)	(11.90)	(256.48)	(1
Increase/(decrease) in other financial liabilities	340.13	769.95	340.20	77
Increase/(decrease) in other liabilities	42.52	(6.09)	42.52	(
Cash generated from operations	2,136.35	3,222.81	2,136.31	3,22
Less: (Income taxes paid)/ refund received (Net)	(466.16)		(466.16)	(1,61
Net cash inflow from operating activities	1,670.19	1,607.33	1,670.15	1,60
CASH FLOWS FROM INVESTING ACTIVITIES:	2,070125	2,007.00	2,070.20	
Payments for property, plant and equipment	(1,032.66)	(2,874.95)	(1,032.66)	(2,87
Payments for investments(Net)	(2,002.00)	(0.01)	(2,002.00)	(2)07
Proceeds from sale of property, plant and equipment	2.49	3.40	2.49	
Dividends received	33.70	420.51	33.70	42
Interest received	12.49	54.73	12.49	5
Net cash outflow from investing activities	(983.98)	(2,396.32)	(983.98)	(2,39
CASH FLOWS FROM FINANCING ACTIVITIES:				
Proceeds from issues of equity shares	0.00	8.37	(0.00)	
Receipts / (Repayment) of Curent borrowings	310.82	884.28	310.82	88
Receipts / (Repayment) of non Curent borrowings	(47.72)	456.35	(47.72)	45
Repayment of lease liabilities	(41.91)	(76.35)	(41.91)	(7
Interest paid	(353.93)	(799.02)	(353.93)	(79
Dividends paid	(460.14)	(460.01)	(460.14)	(46
Net cash inflow (outflow) from financing activities	(592.88)	13.62	(592.88)	1
Net increase (decrease) in cash and cash equivalents	93.33	(775.37)	93.29	(77
Cash and Cash Equivalents at the beginning of the financial year	1,251.32	2,026.69	1,254.65	2,02
AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	1,344.65	1,251.32	1,347.94	1,25
Cash and Cash Equivalents at end of the year	-,		_,	
Cash and Cash Equivalents at end of the year				
Reconciliation of cash and cash equivalents as per the cash flow statement:				
Reconciliation of cash and cash equivalents as per the cash flow statement: Cash and cash equivalents as per above comprise of the following:				
Reconciliation of cash and cash equivalents as per the cash flow statement: Cash and cash equivalents as per above comprise of the following: Balances with banks				
Reconciliation of cash and cash equivalents as per the cash flow statement: Cash and cash equivalents as per above comprise of the following: Balances with banks - On current accounts	1,339.42	1,246.01	1,342.46	1,24
Reconciliation of cash and cash equivalents as per the cash flow statement: Cash and cash equivalents as per above comprise of the following: Balances with banks	1,339.42 5.23	1,246.01 5.31	1,342.46 5.48	1,24



NOTES:

- 1) The above Unaudited Financial Results were reviewed by the Audit Committee and have been considered and approved by the Board of Directors at its meeting held on November 04, 2023.
- 2) The above financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Rules, 2016.
- 3) The Company operates in a single Business segment i.e Pharmaceuticals and hence does not have any reportable segments as per Indian Accounting Standard (Ind AS) 108 "Operating Segments".
- 4) The face value of the shares of the Company is Rs. 1/- per share wef October 11, 2023 pursuant to the stock split approved by the shareholders. Accordingly, the paid up share capital of the Company is Rs. 920.28 lakhs divided into 9,20,27,700 shares of Rs. 1/- each as on date.
- 5) Figures for the corresponding previous year/period have been regrouped/rearranged, wherever necessary, to make them comparable.

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For THEMIS MEDICARE LTD

By Order of the Board

Dr. SACHIN PATEL (Managing Director & CEO) (DIN No. 00033353)

Place: Mumbai

Date: 4th November, 2023