



MONO PHARMACARE LIMITED

CIN:U24304GJ2022PLC136193

GST NO.: 24AAQCM2821 E1ZN

To,
THE MANAGER,
LISTING DEPARTMENT,
NATIONAL STOCK EXCHANGE OF INDIA LIMITED
'EXCHANGE PLAZA', BANDRAKURLA COMPLEX,
BANDRA (EAST), MUMBAI 400 051.
NSE SYMBOL: MONOPHARMA

30th May, 2024

Sub: Outcome of Board Meeting

Dear Sir/Madam,

As per Regulation 30 and any other Regulation of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 and in furtherance to our intimation letter dated May 25, 2024, we hereby inform the stock exchange that the Board of Directors of the company at its meeting held today i.e. **Thursday, May 30, 2024** inter-alia discussed and approved the following business item(s):

1. Considered and approved Standalone audited Financial Results of the Company for the year ended March 31, 2024.
2. Considered and approved Consolidated audited Financial Results of the Company for the year ended March 31, 2024

Kindly note that the meeting of the Board of Directors of the Company commenced at 11:00 a.m. and concluded at 9.00 p.m.

We request you to kindly take the same on your record.

Thanking You,

Yours Sincerely,

FOR, MONO PHARMACARE LIMITED

PANILAM LAKHATARIYA
MANAGING DIRECTOR
DIN: 07659275

Annexure A

DECLARATION

Under regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016,

It is hereby declared and confirmed that the Auditors' Report on Annual Audited Standalone financial results for the year ended on March 31, 2024 and Annual Audited Consolidated financial results for the year ended on March 31, 2024 of the company is with unmodified opinion.

We further declare that M/s Kumbhat & Co., Chartered Accountants (FRN : 001609S), the Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on the audited Standalone and Consolidated financial results of the Company for the period ended on March 31, 2024.

This declaration is issued in compliance of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2016.

Kindly take the same on your record.

FOR, MONO PHARMACARE LIMITED

**PANILAM LAKHATARIYA
MANAGING DIRECTOR
DIN: 07659275**

**Date: May 30, 2024
Place: Ahmedabad**

Independent Auditors' Report on Audited Half Yearly Financial Results and year to date Results of the Mono Pharmacare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
MONO PHARMACARE LIMITED

Opinion

We have audited the accompanying half yearly Financial Results of **MONO PHARMACARE LIMITED** ("the Company") for the half year ended on March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024, prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these financial results as well as year to date results:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended on March 31, 2024 and year to date results for the period from April 01, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are

relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

These half yearly financial results as well as year to date financial results have been prepared on the basis of the audited 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 financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards 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 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the 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 financial reporting process of the Company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is 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 SAs 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 this 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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.

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.

Other Matter

The Statement includes the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to Six months ended on September 30, 2023 which were subjected to a limited review by us, as required under the Listing Regulations.

For KUMBHAT & CO.
Chartered Accountants
Firm Regn. No. 001609S

Gaurang
Unadkat

Digitally signed by
Gaurang Unadkat
Date: 2024.05.30
21:12:53 +05'30'

Place: Mumbai
Dated: May 30th, 2024

Gaurang C. Unadkat
Partner
Mem.No. 131708
UDIN: **24131708BKBIAP3710**

Email: info@monopharmacareltd.com

(Rs. in Lakhs)

Date: May 30, 2024
Place: Ahmedabad

MONO PHARMACARE LIMITED

Registered Office: 1A, Krinkal Apartment, Opp. Mahalaxmi Temple, Paldi, Ahmedabad, Gujarat, Pin-380007

CIN: U24304GJ2022PLC136193

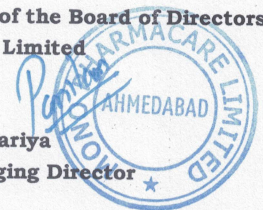
Website: www.monopharmacareltd.com

Email: info@monopharmacareltd.com

Standalone Statement of Assets and Liabilities

(Rs. in Lakhs)

	Particulars	As at March 31st, 2024	As at September 30, 2023	As at 31st March, 2023
I.	EQUITY AND LIABILITIES			
(1)	Shareholders' Funds			
	(a) Share Capital	1766.86	1766.86	1,236.86
	(b) Reserve and surplus	1044.04	987.35	103.06
		2810.90	2754.20	1,339.92
(2)	Non-current liabilities			
	(a) Long -term borrowings	433.53	355.55	343.48
	(b) Long -term Provisions	4.29		
		437.82	355.55	343.48
(3)	Current Liabilities			
	(a) Short Term Borrowings	893.46	735.54	907.05
	(b) Trade Payables	291.73	295.17	209.33
	(c) Other Current Liabilities	79.47	45.88	61.94
	(d) Short- term Provisions	26.95	71.36	44.85
		1291.61	1147.95	1,223.16
	TOTAL EQUITY AND LIABILITES	4540.32	4257.71	2,906.56
II.	ASSETS			
(1)	Non Current Assets			
	(a) Property, Plants & Equipment			
	(i) Tangible Assets	12.95	16.69	19.16
	(ii) Inangible Assets	1.34		
	(b) Non-Current Investments	359.49	273.08	196.55
	(c) Deferred tax assets (Net)	1.17	9.85	5.09
	(d) Long-term loans and advances	1.45	1.45	1.45
		376.40	301.07	222.25
(2)	Current Assets			
	(a) Inventories	2099.31	1968.84	1518.12
	(b) Trade Receivables	1744.21	1555.32	808.39
	(c) Cash and Cash Equivalents	25.05	146.22	22.86
	(d) Short Term Loans and Advances	227.62	204.93	308.67
	(e) Other Current Assets	67.72	81.32	26.27
		4163.92	3956.64	2684.31
	TOTAL ASSETS	4540.32	4257.71	2,906.56

For and on behalf of the Board of Directors
Mono Pharmacare LimitedPanilam S. Lakhatariya
Chairman & Managing Director
DIN: 07659275Date: May 30, 2024
Place: Ahmedabad

MONO PHARMACARE LIMITED

Registered Office: 1A, Krinkal Apartment, Opp. Mahalaxmi Temple, Paldi, Ahmedabad, Gujarat, Pin-380007

CIN: U24304GJ2022PLC136193

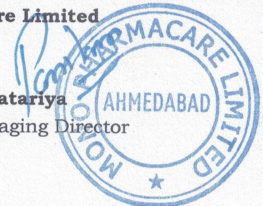
Website: www.monopharmacareltd.com

Email: info@monopharmacareltd.com

Cash Flow statement for the period ended on March 31, 2024

(Rs. in Lakhs)

Particulars	March 31, 2024	March 31, 2023
Cash flow from operating activities		
Profit/(loss) before tax	285.66	156.85
Non-cash adjustments to reconcile profit before tax to net cash flows		
Depreciation	7.87	7.88
Finance Cost	121.31	92.93
Operating profit/(loss) before working capital changes	414.83	257.66
Movements in working capital:		
Increase/(decrease) in trade payables	82.40	-125.27
Increase/(decrease) in other current liabilities	17.53	56.12
Increase/(decrease) in short term provision	-17.90	18.45
Increase/(decrease) in short term borrowings	-13.59	414.49
Decrease/(increase) in Inventories	-581.19	-1046.75
Decrease/(increase) in trade receivables	-935.82	-256.29
Decrease/(increase) in short-term loans and advances	81.04	49.67
Decrease/(increase) in other Current Assets	-41.45	-23.92
Cash generated from Operations	-994.14	-655.84
Less: Direct taxes paid	-37.50	-38.74
Net Cash from Operating Activities (A)	-1031.64	-694.59
Cash flows from investing activities		
Sale/(Purchase) of Fixed Assets	-3.00	-85.46
Purchase of Investment	-162.94	-196.55
Net cash flow from/(used in) investing activities (B)	-165.94	-282.01
Cash flow from financing activities		
Acceptance / (Repayment) of Long Term Loan	90.05	192.11
Payment / (Repayment) of Long term Loan advance	0.00	-1.45
Long term Provision	4.29	809.29
Proceeds from issue of equity shares	530.00	67.97
Securities Premium on Allotment of Equity Shares	954.00	-92.93
Utilised for IPO Expenses	-257.26	974.99
Finance Cost	-121.31	
Net cash flow from/(used in) financing activities (C)	1199.78	-1.61
Net increase/(decrease) in cash and cash equivalents (A+B+C)	2.19	24.47
Cash and cash equivalents at the beginning of the year	22.86	0
Cash and cash equivalents at the end of the year	25.05	22.86
Net increase/(decrease) in cash and cash equivalents		

For and on behalf of the Board of Directors
Mono Pharmacare LimitedPanilam S. Lakhatariya
Chairman & Managing Director
DIN: 07659275Date: May 30, 2024
Place: Ahmedabad

Independent Auditors' Report on Consolidated Audited Half Yearly Financial Results and year to date Results of the Mono Pharmacare Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Mono Pharmacare Limited

Opinion

We have audited the accompanying consolidated half yearly Financial Results of **MONO PHARMACARE LIMITED** ("the Company") and its Two subsidiary companies for the half year ended on March 31, 2024 and the year to date results for the period from April 01, 2023 to March 31, 2024, prepared and being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the our audit report on separate financial statement of the subsidiary Company referred to in Other Matters section below, these consolidated financial results as well as year to date results:

- i. is presented in accordance with the requirements of Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards and other Accounting principles generally accepted in India of the net profit and other financial information of the Company for the half year ended on March 31, 2024 and year as well as year to date results for the period from April 01, 2023 to March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as year to date financial results have been prepared on the basis of the audited 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 financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards 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 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 the 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the consolidated 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 financial reporting process of the Company.

Auditor's Responsibilities

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole is 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 SAs 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 this Consolidated 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 Consolidated 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 ability of the Company 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 Statement 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 Consolidated Financial Results, including the disclosures, and whether the Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter

The Accompanying statements includes the audited financial statement and other financial information, in respect of Two subsidiaries, whose financial statement includes total assets of Rs. 3570.95 lakhs as at March 31, 2024 and total revenues of Rs.5001.91 lakhs for the year ended March 31, 2024, total net profit after tax of Rs.1.65 lakhs for the year ended March 31, 2024 as considered in the Statement which have been audited by their respective independent auditors.

Our opinion on the Statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of the above auditor. The Statement includes the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to Six months ended on September 30, 2023 which were subjected to a limited review by us, as required under the Listing Regulations.

For KUMBHAT & CO.
Chartered Accountants
Firm Regn. No. 001609S

Gaurang Unadkat
Digitally signed by
Gaurang Unadkat
Date: 2024.05.30
21:15:03 +05'30'

Place: Mumbai
Dated: May 30th, 2024

Gaurang C. Unadkat
Partner
Mem.No. 131708
UDIN: **24131708BKBIAQ1674**

MONO PHARMACARE LIMITED

Registered Office:1A,Krinkal Apartment,Opp.Mahalaxmi Temple,Paldi,Ahmedabad,Gujarat,Pin-380007

CIN:U24304GJ2022PLC136193

Website:www.monopharmacareltd.com

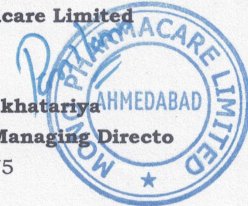
Email: info@monopharmacareltd.com

Consolidated Statement of Assets and Liabilities**(Rs. in Lakhs)**

Sr.No.	Particulars	As at March 31,2024	As at March 31,2023
I.	EQUITY AND LIABILITIES		
(1)	Shareholders' Funds		
	(a) Share Capital	1768.80	1236.86
	(b) Reserve and surplus	1042.10	101.47
(2)	Minority Interest	1.94	0.69
		2812.84	1339.02
(3)	Non-current liabilities		
	(a) Long -term borrowings	1712.49	1801.04
	(b) Long -term Provision	4.29	
		1716.78	1801.04
(4)	Current Liabilities		
	(a) Short Term Borrowings	2431.55	2248.74
	(b) Trade Payables	968.51	677.60
	(c) Other Current Liabilities	119.35	118.01
	(d) Short- term Provisions	62.25	75.85
		3581.66	3120.20
	TOTAL EQUITY AND LIABILITES	8111.27	6260.25
II.	ASSETS		
(1)	Non Current Assets		
	(a) Property, Plants & Equipment		
	(i) Tangible Assets	89.90	85.26
	(ii) Intangible Assets	1.34	
	(b) Non-Current Investments	0.00	57.34
	(c) Deferred tax assets (Net)	1.17	5.49
	(d) Long-term loans and advances	2.50	0.00
		94.91	148.09
(2)	Current Assets		
	(a) Inventories	4229.26	3268.61
	(b) Trade Receivables	3159.03	2187.07
	(c) Cash and Cash Equivalents	36.27	41.77
	(d) Short Term Loans and Advances	471.49	535.37
	(e) Other Current Assets	120.32	79.32
		8016.36	6112.15
	TOTAL ASSETS	8111.27	6260.25

For and on behalf of the Board of Directors
Mono Pharmacare Limited

Panilam S. Lakhatariya
Chairman & Managing Director
DIN: 07659275



Date: May 30,2024
Place: Ahmedabad

MONO PHARMACARE LIMITED

Registered Office:1A,Krinkal Apartment,Opp.Mahalaxmi Temple,Paldi,Ahmedabad,Gujarat,Pin-380007
CIN:U24304GJ2022PLC136193
Website:www.monopharmacareltd.com
Email: info@monopharmacareltd.com

Consolidated Statement of Audited Financial Results for the Half Year ended on March 31st,2024

		For the Half Year ended on			For the year ended	
		March 31,2024	September 30,2023	March 31,2023	March 31,2024	March 31,2023
I	Revenue from operation	5580.90	6653.12	3502.99	12234.02	5847.64
II	Other income	6.04	3.50	6.95	9.54	13.68
III	Total Revenue (I + II)	5586.94	6656.62	3509.94	12243.56	5861.32
IV	Expenses					
	Purchase of Traded Goods	5415.91	6612.34	5715.19	12028.25	8131.03
	(Increase)/Decrease in Stock	-378.35	-582.30	-2579.49	-960.65	-2797.24
	Employee Benefits Expenses	170.10	181.29	88.14	351.39	110.40
	Finance Cost	158.63	149.67	95.27	308.29	132.25
	Depreciation and Amortisation Cost	6.42	5.11	6.98	11.52	10.37
	Other expenses	127.47	54.68	80.72	182.15	106.88
	Total Expenses	5500.18	6420.78	3406.82	11920.95	5693.69
V	Profit before tax Extraordinary and Exceptional Items (III - IV)	86.76	235.85	103.12	322.60	167.63
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII	Extraordinary Items And Tax (V- VI)					
	Prior Period Expenses	0.00	0.00	0.00	0.00	0.00
VIII	Profit Before Tax	86.76	235.85	103.12	322.60	167.63
IX	Tax Expenses					
	(1) Current Tax	19.50	53.30	44.54	72.80	49.54
	(2) Deferred Tax	8.69	-4.76	-5.28	3.92	-5.28
X	Profit (Loss) for the Year	58.57	187.31	63.86	245.88	123.37
XI	Minority Interest	-0.88	-0.77	-0.17	-1.65	-0.17
XII	Profit (Loss) for the year after taxes and Minority Interest	57.70	186.54	63.69	244.24	123.20
XIII	Earning per Equity share :					
	(1) Basic	0.38	1.43	1.37	1.58	1.79
	(2) Diluted	0.38	1.43	1.37	1.58	1.79

Notes:

1.The above results were reviewed and recommended by the Audit Committee, at its meeting held on 30th May,2024 for approval by the Board and these results were approved and taken on record at the meeting of the Board of Directors of the Company held on that date. The Statutory Auditors have expressed an unqualified opinion.

2.The above consolidated financial result include Two subsidiaries firm M/s. Ahmedabad Medical Corporation and M/s. Supal Distributors LLP

3.Segment Reporting : The company is in the business of distribution of pharmaceutical items. Therefore disclosures under Accounting Standard 17- Primary Segment Reporting is not applicable.Secondary segmental reporting on the basis of the geographical location of the customers is as below :

		Consolidated Figures				
		(Rupees in lakhs)				
Sr.No	Particulars	Half year ended on		Year ended on		Year ended on
		March 31,2024	Sept. 30,2023	March 31,2023	March 31,2024	March 31,2023
		Audited	Unaudited	Audited	Audited	Audited
1	India	5572.48	6653.12	3509.94	12225.60	5861.32
2	Rest of the World	8.41	0.00	0.00	8.41	0.00
	Total	5580.90	6653.12	3509.94	12234.02	5861.32

4.The information presented above is extracted from the Audited Standalone Financial Statements for the financial year ended 31st March, 2024, and are prepared in accordance with the Accounting Standards as issued by the Institute of Chartered Accountants of India and as specified in Section 133 of the Companies Act, 2013 and the relevant rules thereof.

5.The information presented above is extracted from the Audited Standalone Financial Statements for the financial year ended 31st March, 2024, and are prepared in accordance with the Accounting Standards as issued by the Institute of Chartered Accountants of India and as specified in Section 133 of the Companies Act, 2013 and the relevant rules thereof.

6.The figures for the preceding half year ended on 31st March, 2024 as reported in these financial result, are the balancing figures between audited figures in respect of the full financial year ended on 31st March, 2024 and year to date unaudited figures upto the end of 31th March,2023 based on the Management Certified Accounts which are not subjected to Limited Review by the Statutory Auditors. The Audited Figures for the year ended March 31, 2023 are derived from Audited Financial Statement of Mono Pharmacare Limited and M/s. Mono Chemist, a partnership firm which was converted in Mono Pharmacare Limited.

7. The above financial results are available on the website of the company i.e. www.monopharmacareltd.com and on the website of emerge platform of National Stock Exchange i.e. www.nseindia.com

8. Figures for previous half year/ year have been regrouped wherever necessary.

For and on behalf of the Board of Directors
Mono Pharmacare Limited

Panilam S. Lakhatariya
Chairman & Managing Director
DIN: 07659275

Date: May 30,2024
Place: Ahmedabad

MONO PHARMACARE LIMITED

Registered Office: 1A, Krinkal Apartment, Opp. Mahalaxmi Temple, Paldi, Ahmedabad, Gujarat, Pin-380007

CIN: U24304GJ2022PLC136193

Website: www.monopharmacareltd.com

Email: info@monopharmacareltd.com

Consolidated Statement of Audited Financial Results for the Half Year ended on March 31st, 2024

		(Rs. in Lakhs)	
Particulars	March 31, 2024	March 31, 2023	
Cash flow from operating activities			
Profit/(loss) before tax	86.76	92.96	
Non-cash adjustments to reconcile profit before tax to net cash flows			
Depreciation	6.42	4.74	
Finance Cost	158.63	77.10	
Operating profit/(loss) before working capital changes	251.80	174.80	
Movements in working capital:			
Increase/(decrease) in trade payables	290.91	677.60	
Increase/(decrease) in other current liabilities	1.34	118.01	
Increase/(decrease) in short term provision	-13.60	75.85	
Increase/(decrease) in short term borrowings	182.81	2248.74	
Decrease/(increase) in Inventories	-960.65	-3268.61	
Decrease/(increase) in trade receivables	-971.96	-2187.07	
Decrease/(increase) in short-term loans and advances	63.88	-535.37	
Decrease/(increase) in other Current Assets	-41.00	-79.32	
Cash generated from Operations	-1196.46	-2775.38	
Less: Direct taxes paid	-19.50		
Net Cash from Operating Activities (A)	-1215.96	-2775.38	
Cash flows from investing activities			
Sale/(Purchase) of Fixed Assets	-1.28	-86.30	
Purchase of Investment	57.34	-57.34	
Net cash flow from/(used in) investing activities (B)	56.06	-143.64	
Cash flow from financing activities			
Acceptance / (Repayment) of Long Term Loan	-88.55	1801.04	
Acceptance / (Repayment) of Long Term Loan	-2.50		
Increase in Share Capital	531.94	1236.86	
Increase in Security Premium	697.74		
Finance Cost	-158.63	-77.10	
Net cash flow from/(used in) financing activities (C)	980.00	2960.80	
Net increase/(decrease) in cash and cash equivalents (A+B+C)	-179.91	41.77	
Cash and cash equivalents at the beginning of the year	41.77	0.00	
Cash and cash equivalents at the end of the year	36.27	41.77	
Net increase/(decrease) in cash and cash equivalents	-5.50	41.77	

For and on behalf of the Board of Directors
Mono Pharmacare Limited


Panilam S. Lakhatariya
Chairman & Managing Director
DIN: 07659275

Date: May 30, 2024
Place: Ahmedabad