



Rekvina
LABORATORIES LIMITED

At & Post : Dashrath, N.H. No 8, Dist Baroda-391 740 (Gujarat-India)

At & Post: Dastirali, N.H. No 6, Dist Baroda-391 740 (Gujarat-India)
 Author's Office: 326/328, Tirth Darshan Complex, Saurashtra, Baroda-390 005, Gujarat-India

JIGAR ADHYARU & CO.
Chartered Accountants



D-5 ANIL PARK-2 BEHIND BRIGHT
SCHOOL, VIP ROAD, KARELIBAUG,
VADODARA 390018
CAJIGARADHYARU@GMAIL.COM
9909016771

Independent Auditor's Report

To the Members of REKVINA LABOARTORIES LTD

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements

- Conclude on the appropriateness of management's 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 statements 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 statements, including



Annexure 'A'

The Annexure referred to in paragraph 1 of Our Report on “Other Legal and Regulatory Requirements”

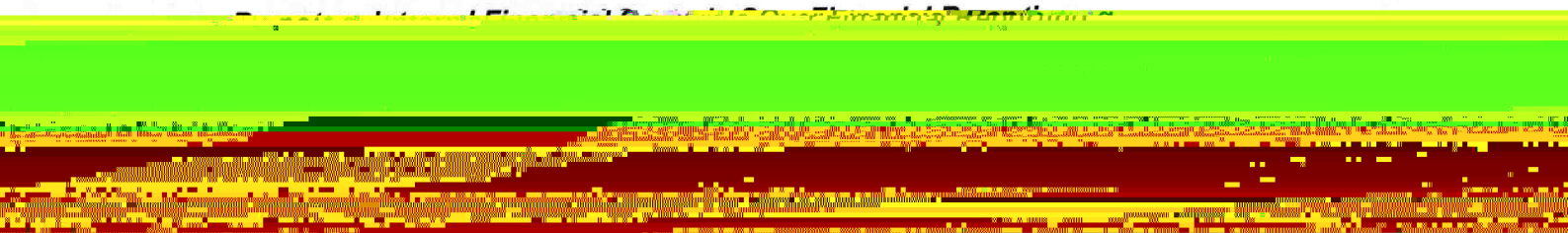


(x) (a) In our opinion and according to the information and explanations given by the management, the company has not...

(c) According to the information and explanations given to us by the management, ~~no whistle blower complaints~~ had been received by the

(xx) On the information obtained from the management and audit procedures performed and on the basis of the financial ratios, ageing and expected

Annexure 'B'



REKVINA LABORATORIES LTD
SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

Note No. : 15

A. Significant Accounting Policies

1. Basis of accounting:-

The Financial Statements of the Company are prepared with the Generally Accepted

7. Inventories :-

Inventories are valued as under:-

1. Inventories : Lower of cost or net realizable value
2. Scrap : At net realizable value.

8. Borrowing cost:-

All other borrowing costs are charged to revenue in the year of incurrence.

9. Taxes on Income:-

No provision of tax as required by AS-22 issued by the Institute of Chartered Accountants of India has been made. The impact of same has also not been determined.

5. As per the Exchange records, the following dues of your Company are still outstanding as on April, 2022, which is in non-compliance of LODR Regulation of SEBI.

Particulars	Amount (In Rs.)
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Transactions with Related parties

(Figure in ₹)







	Adjustments for unrealised foreign exchange losses gains	-	-
	Adjustments for dividend income	-	-
	Adjustments for interest income	-	-
	Adjustments for share-based payments	-	-
	Adjustments for fair value losses (gains)	-	-

	Other inflows (outflows) of cash		
	Net cash flows from (used in) investing activities	-	4.16



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LABORATORIES LIMITED

At & Post : Dashrath, N.H. No 8, Dist Baroda-391 740 (Gujarat-India)
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Phone : +91-265-2362966, • Email : info@rekvinalaboratories.com • Web : www.rekvinalaboratories.com

Date: 30.05.2023

To,
The Manager,
BSE Limited,
Phiroze Jeejeebhoy Towers,
28th Floor, Dalal Street,
Mumbai-400001

Company Symbol: VINRKLB
Scrip Code: 526075

~~Sole Declaration pursuant to Regulation 32(2)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.~~