

CIN - L33100MH1992PLC328367

Registered Office: Gala No. 4, Saarthak, Building No. 1, Square Industrial Park,
Tungarphata, Vasai (East), Palghar - 401 208

Email: nexuscomm92@gmail.com **Tel. No.:** +91 8433598185

Website: www.nexusmed.co.in

Date: 14th February, 2023

To,
BSE Limited
Corporate Relation Department,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Script Code - 538874

Sub: Outcome of Board Meeting held on Tuesday, 14th February, 2023

Dear Sir / Madam,

We would like to inform you that the meeting of the Board of Directors of **Nexus Surgical and Medicare Limited** was held on **Tuesday, 14th February, 2023 at 03:30 p.m.** at the Registered Office of the Company situated at Gala No. 4, Saarthak, Building No. 1, Square Industrial Park, Tungarphata, Vasai (East), Palghar - 401 208 and transacted the following business:

1. The Board of Directors of the Company has approved the unaudited quarterly financial results of the Company for the quarter and nine months ended 31st December, 2022. A copy of the same alongwith Limited Review Report on the said results is enclosed herewith for your kind perusal.

The meeting commenced at 03:30 p.m. and concluded at 05:00 p.m.

Kindly take the same on your records.

Thanking you.

Yours faithfully,

For Nexus Surgical and Medicare Limited

(Formerly known as Nexus Commodities and Technologies Limited)

Ram Swaroop Joshi

DIN: 07184085

Managing Director

Encl: as above

(Rs. in lakhs, except earning per share data)

| | | | | | | |
|---|--------|---------|---------|--------|---------|--------------------|
| Sales | 30.00 | - | 176.50 | 141.46 | 239.50 | 239.50 |
| Other Income | 0.41 | 0.61 | 0.30 | 1.37 | 1.03 | 2.28 |
| Purchase of stock-in-trade | - | - | 38.32 | 0.85 | 38.32 | 42.57 |
| Change in inventories of stock-in-trade | - | - | (38.32) | 42.57 | (38.32) | (42.57) |
| Employee benefits expense | 5.55 | 9.69 | 5.34 | 19.74 | 17.16 | 22.36 |
| Depreciation and amortization expense | 0.03 | 0.03 | 0.07 | 0.10 | 0.20 | 0.27 |
| Other expense | 6.34 | 8.70 | 111.54 | 43.45 | 127.96 | 180.34 |
| Exceptional Item Income/(Loss) | - | - | - | - | - | - |
| Current Tax | 4.70 | (3.70) | 22.60 | 9.00 | 23.96 | 9.70 |
| Tax for earlier years | (0.02) | - | - | (0.02) | - | - |
| Deferred Tax | - | - | - | - | 0.13 | 0.09 |
| | 13.81 | (14.10) | 37.25 | 27.13 | 71.12 | 29.02 |
| Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| Total other comprehensive income, net of income tax | - | - | - | - | - | - |
| Paid-up Equity Share Capital (Equity shares of Rs. 10 each) | 547.19 | 547.19 | 547.19 | 547.19 | 547.19 | 547.19 (528.97) |
| Basic and Diluted Earning Per Share (not annualized) | 0.25 | (0.26) | 0.68 | 0.50 | 1.30 | 0.53 |
| Current Ratio | 1.94 | 1.24 | 1.42 | 1.94 | 1.42 | 0.99 |
| Debtors turnover | 0.95 | - | 15.12 | 4.49 | 20.51 | 39.59 |
| Inventory turnover | 2.04 | 2.04 | - | 2.04 | - | - |
| Operating margin(%) | 0.60 | - | 0.34 | 0.25 | 0.39 | 0.15 |
| Net profit margin (%) | 0.46 | - | 0.21 | 0.19 | 0.30 | 0.12 |
| Networth | 45.35 | 31.54 | 60.32 | 45.35 | 60.32 | 18.22 |

- The above Financial result were reviewed by the audit committee thereafter approved and recorded by the Board of Directors at their meeting held on February 14, 2023.
- The above results have been reviewed by the Statutory Auditor of the Company.
- The Company is engaged primarily in the trading business and accordingly there are no separate reportable segments as per Ind AS 108 dealing with Operating Segment.
- The company has not received any shareholder / investors complaints during the quarter ended December 31, 2022.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- Formulae for computation of ratios are as follows:

| | |
|-----------------------|---|
| Current Ratio | Current assets/Current liabilities |
| Debtors turnover | Net Credit Sales / Average Trade Receivable |
| Inventory turnover | Cost of Goods Sold/Average inventory |
| Operating margin(%) | Earnings before Interest, Tax and Exceptional Items less Other Income/ Net Sales or Receipt × 100 |
| Net profit margin (%) | Net profit/ Net Sales or Receipt × 100 |

Vasai
February 14, 2023



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

The Board of Directors

Nexus Surgical and Medicare Limited

We have reviewed the accompanying Statement of unaudited standalone financial results of **Nexus Surgical and Medicare Limited (Formerly known as Nexus Commodities and Technologies Limited** ("the Company") for the quarter ended December 31, 2022 and for the period from 01 April 2022 to 31 December 2022, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors of the company, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with 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 Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Satya Prakash Natani & Co.

CHARTERED ACCOUNTANTS

CA SATYA PRAKASH NATANI
DISA(ICAI),FAFD

CA SANGEETA PAREKH

CA SURESHKUMAR YADAV

CA ARCHANA JAIN

CA ANU OSWAL

For and on behalf of

Satya Prakash Natani & Co.

Chartered Accountants

Firm's Registration No.: 115438W

Satya Prakash Natani

Partner

Membership No.: 048091

Mumbai

February 14, 2023

UDIN: 23048091BGXINT6842

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