

CRESANTO GLOBAL LIMITED

(Formerly known as Raymed Labs Limited)

CIN: L24111UP1992PLC014240

Reg.off.- C- 273 , C block , sector 63, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301, Website- www.raymedlab.com

Email- raymedlabs@rediffmail.com, Phone no. 7738669898

To,

BSE Limited,

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai - 400 001.

Scrip code: 531207

Subject: Outcome of Board Meeting

Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., 22nd May, 2025, has inter alia considered and approved the following matters:

1. Approval of Standalone Audited Financial Results:

Standalone Audited Financial Results of the Company for the fourth quarter and financial year ended 31st March, 2025, together with all the notes annexed thereto along with the Auditor Report for the quarter and the year ended 31st March, 2025 prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is attached herewith.

Pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. We do hereby confirm that the Statutory auditors of the Company, M/s. K T P S & Co., Chartered Accountants have expressed unmodified opinion(s) in its audit report pertaining to the audited financial results for the quarter and year ended 31st March, 2025.

The audited financial results for the quarter and year ended along with Limited Review Report will be made available on the Company's website.

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

CRESANTO GLOBAL LIMITED

(Formerly known as Raymed Labs Limited)

CIN: L24111UP1992PLC014240

Reg.off.- C- 273 , C block , sector 63, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301, Website- www.raymedlab.com

Email- raymedlabs@rediffmail.com, Phone no. 7738669898

Kindly take the same on record.

For Cresanto Global Limited

(Formerly known as Raymed Labs Limited)

(Prashant Nathmal Bajaj)

Managing Director

DIN: 06634046

Date: 22nd May, 2025

Place: Mumbai.

CRESANTO GLOBAL LIMITED

(Formerly known as Raymed Labs Limited)

CIN: L24111UP1992PLC014240

Reg.off.- C- 273 , C block , sector 63, Gautam Buddha Nagar, Noida, Uttar Pradesh, India, 201301, Website- www.raymedlab.com

Email- raymedlabs@rediffmail.com, Phone no. 7738669898

To,

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400001.

Scrip code- 531207

Subject: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016.

Declaration

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 and SEBI Circular No. CR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that M/s. K T P S & Co., Chartered Accountants, (Firm Registration Number: 134942W), the Statutory Auditors of the Company have issued Standalone Audit Report with unmodified opinion on Audited Financial Result of the Company for the financial year ended 31st March, 2025.

Kindly take the same on record.

Thanking you

For Cresanto Global Limited

(Formerly known as Raymed Labs Limited)

(Prashant Nathmal Bajaj)

Managing Director

DIN: 06634046

Date: 22nd May, 2025

Place: Mumbai.

CRESANTO GLOBAL LIMITED (formerly known as Raymed Labs Limited)

AUDITED BALANCE SHEET AS AT MARCH 31, 2025

(INR in Lakhs)

Particulars	Note No.	As at March 31, 2025	As at March 31, 2024
I ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment	5	-	14.58
(b) Capital Work-In-Progress		-	-
(c) Investment Property		-	-
(d) Intangible Assets		-	-
(e) Intangible Assets Under Development		-	-
(f) Financial Assets		-	-
(g) Income Tax Assets (Net)	6	-	-
(h) Other Non Current Assets		-	-
		-	-
		-	14.58
2. Current Assets			
(a) Inventories	7	-	-
(b) Financial Assets			
(i) Investments		-	-
(ii) Trade Receivables	8	-	-
(iii) Cash and Cash Equivalents	9	0.01	0.05
(iv) Other Bank Balances other than (iii) above			
(v) Loans	10	-	0.45
(vi) Others	11	-	-
(c) Current Tax Assets	12	3.11	-
		3.12	0.50
Total Assets		3.12	15.08
II EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	13	427.35	427.35
(b) Other Equity	14	(686.14)	(668.11)
		(258.79)	(240.76)
LIABILITIES			
1. Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	237.12	243.17
(b) Provisions		-	-
(c) Deferred Tax Liabilities (Net)	16	-	-
		237.12	243.17
2. Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payable	17	-	-
(iii) Other Financial Liabilities	18	23.14	12.66
(b) Other Current Liabilities	19	1.67	-
(c) Provisions	20	-	-
(d) Current Tax Liabilities (Net)	21	-	-
		24.81	12.67
Total Equity and Liabilities		3.12	15.08
Summary of Significant Accounting Policies	2-4		

The notes referred to above are an integral part of the financial statements

For and on behalf of the Board of Directors

Prashant Nathmal Bajaj
Managing Director & CFO
DIN- 06634046

Place: Mumbai
Dated : 22nd May, 2025

CRESANTO GLOBAL LIMITED (formerly known as Raymed Labs Limited)

STATEMENT OF AUDITED PROFIT AND LOSS FOR THE PERIOD ENDED MARCH 31, 2025

		(INR in Lakhs)				
Particulars	Note No.	For The qtr ended March 31, 2025	For The qtr ended December 31, 2024	For The qtr ended March 31, 2024	For the Year ended March 31, 2025	For the Year ended March 31, 2024
I Revenue						
Revenue from Operations	22	-	-	-	-	-
Other Income	23	51.73	0.86	-	52.59	-
Total Income		51.73	0.86	-	52.59	-
II Expenses						
Purchases of Stock in Trade		-	-	-	-	-
Change in Inventories of Finished Goods/Work-in-progress/ Stock in Trade	24	-	-	-	-	-
Employee Benefits Expenses	25	21.05	0.40	0.90	21.45	3.60
Finance Costs	26	11.49	0.00	-	11.49	-
Depreciation and Amortization Expenses	27	0.29	0.15	0.21	0.44	0.48
Other Expenses	28	12.04	25.22	4.11	37.26	6.09
Total Expenses		44.87	25.77	5.22	70.64	10.16
III Profit before tax (I- II)		6.86	(24.91)	(5.22)	(18.05)	(10.16)
IV Less: Tax Expense:						
Current Tax		-	-	-	-	-
MAT Credit Entitlement		-	-	-	-	-
Deferred Tax		-	-	-	-	-
Total Tax Expense		-	-	-	-	-
V Profit for the Year (III-IV)		6.86	(24.91)	(5.22)	(18.05)	(10.16)
VI Other Comprehensive Income						
Items that will not be reclassified to profit or loss						
Re-measurement gains/ (losses) on defined benefit obligations		-	-	-	-	-
Tax Effect on above		-	-	-	-	-
Other Comprehensive Income for the year, net of tax		-	-	-	-	-
VII Total Comprehensive Income for the year (V+VI) (Comprising Profit and Other Comprehensive Income for the year)		6.86	(24.91)	(5.22)	(18.05)	(10.16)
VIII Earnings Per Equity Share (Face Value INR 10 Per Share):						
Basic and Diluted (INR)	29	0.16	(0.58)	(0.12)	(0.42)	(0.24)
Summary of Significant Accounting Policies	2-4					

The notes referred to above are an integral part of the financial statements

For and on behalf of the Board of Directors

Prashant Nathmal Bajaj
Managing Director & CFO
DIN- 06634046

Place: Mumbai
Dated : 22nd May, 2025

CRESANTO GLOBAL LIMITED (formerly known as Raymed Labs Limited)
Audited Cash Flow Statement for the period ended 31.03.2025

Particulars	For the Year ended March 31, 2025	For the Year ended March 31, 2024
A. Cash Flow from Operating Activities		
Net Profit Before Tax	(18.05)	(10.16)
Adjustments:		
Depreciation and Amortization of Property, Plant and Equipment	0.44	0.48
Profit on Sale of property, plant and equipment (net)	(50.82)	-
Other Non Cash Items		3.84
Fees on Guarantee given on behalf of the Subsidiary Company		-
Finance Costs (Including Fair Value Change in Financial Instruments)	11.49	-
Operating cash flows before working capital changes	(56.94)	(5.85)
<u>Adjustments for Changes in Working Capital</u>		
Decrease/ (Increase) in Inventories	-	-
Decrease/ (Increase) in Trade receivables	-	-
Decrease/ (Increase) in Current Loans	0.45	-
Decrease/ (Increase) in Non-Current Financial Assets - Others	-	-
Decrease/ (Increase) in Other Current Financial Assets	-	-
Decrease/ (Increase) in Other Current Assets	(3.11)	-
Increase/ (Decrease) in Trade Payables	-	(0.22)
Increase/ (Decrease) in Current Financial Liabilities - Other	10.47	-
Increase/ (Decrease) in Other Current Liabilities	1.67	-
Increase/ (Decrease) in Non-Current Provisions	-	-
Increase/ (Decrease) in Current Provisions	-	-
Cash generated from operations	(47.46)	(6.07)
Income taxes paid	-	-
Net cash flow from operating activities	(47.46)	(6.07)
Less : Finance cost paid	(11.49)	-
Net cash flow(Used in) from operating activities (A)	(58.95)	(6.07)
B. Cash Flow from Investing Activities		
Purchase or construction of property, plant and equipment (including capital work-in-progress and capital advances)	-	-
Proceeds from/ (Investment in) fixed deposits (net)	-	-
Proceeds from/ (Investment in) Other Bank Balances	-	-
Proceeds from sale of property, plant and equipment	64.96	-
Purchase or construction of Investment Properties	-	-
Loan taken / (Repayment) of Loan	(6.05)	6.07
Interest Received	-	-
Dividend Received	-	-
Net cash flow from/ (used in) investing activities (B)	58.91	6.07
C. Cash Flow from Financing Activities		
Increase/(Decrease) Non-Current Financial Liabilities - Borrowings	-	-
Increase/(Decrease)Bank Overdraft	-	-
Proceeds from public issue of shares	-	-
Proceeds from securities premium (net of QIP expenses)	-	-
Net cash flow from financing activities ©	-	-
Net cash Increase/(decrease) in cash and cash equivalents (A+B+C)	(0.04)	0.00
Cash and cash equivalents at the beginning of the year (Refer Note 9)	0.05	0.05
Cash and cash equivalents at the end of the year (Refer Note 9)	0.01	0.05
Net cash Increase/(decrease) in cash and cash equivalent	(0.04)	-

The notes referred to above are an integral part of the financial statements.
As per our report of even date

For and on behalf of the Board of Directors

Prashant Nathmal Bajaj
Managing Director & CFO
DIN- 06634046

Place: Mumbai
Dated : 22nd May, 2025

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF CRESANTO GLOBAL LIMITED (formerly known as Raymed Labs Limited)

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **CRESANTO GLOBAL LIMITED (formerly known as Raymed Labs Limited)** (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), 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, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA's") specified under Section 143(10) of the Act. 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 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 Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited standalone financial statements for the quarter and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that gives 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 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 Standalone Financial Results that gives a true and fair view and is free from material misstatements, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is 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 is also responsible for overseeing the financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the Standalone 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 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 Standalone 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 Standalone 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 financial controls 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 companies 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 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone 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.

Other Matters

The statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the financial year ended March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us as required under the Listing Regulations.

For K T P S & Co.

Chartered Accountant

Firm Reg. No 134942W




Anurag Khandelia

Partner

Mem. No.: 172909

UDIN: 25172909BMIGFH6172

Place: Mumbai

Date: 22/05/2025