

General information about company	
Scrip code	531592
NSE Symbol	
MSEI Symbol	
ISIN*	INE861N01036
Name of company	Genpharmasec Limited (Formerly known as Generic Pharmasec Limited)
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	10-02-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	02-02-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	10-02-2023 15:00
End date and time of board meeting	10-02-2023 17:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		<b>3 months/ 6 months ended (dd-mm-yyyy)</b>	<b>Year to date figures for current period ended (dd-mm-yyyy)</b>
A	Date of start of reporting period	01-10-2022	01-04-2022
B	Date of end of reporting period	31-12-2022	31-12-2022
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	640.561	1929.923
	Other income	1.864	4.213
	<b>Total income</b>	<b>642.425</b>	<b>1934.136</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	724.401	1688.257
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-143.858	120.595
(d)	Employee benefit expense	18.361	36.784
(e)	Finance costs	0	0
(f)	Depreciation, depletion and amortisation expense	0.512	1.363
<b>(f)</b>	<b>Other Expenses</b>		
1	Others	19.446	79.212
10			
	<b>Total other expenses</b>	<b>19.446</b>	<b>79.212</b>
	<b>Total expenses</b>	<b>618.862</b>	<b>1926.211</b>

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<b>3</b>	<b>Total profit before exceptional items and tax</b>	23.563	7.925
4	Exceptional items	0	0
<b>5</b>	<b>Total profit before tax</b>	23.563	7.925
<b>7</b>	<b>Tax expense</b>		
8	Current tax	0	0
9	Deferred tax	0	0
<b>10</b>	<b>Total tax expenses</b>	0	0
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>14</b>	<b>Net Profit Loss for the period from continuing operations</b>	23.563	7.925
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
<b>17</b>	<b>Net profit (loss) from discontinued operation after tax</b>	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>21</b>	<b>Total profit (loss) for period</b>	23.563	7.925

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<b>Other comprehensive income [Abstract]</b>			
<b>1</b>	<b>Amount of items that will not be reclassified to profit and loss</b>		
1	Items that will not be reclassified to profit or loss	-11.157	-101.909
	<b>Total Amount of items that will not be reclassified to profit and loss</b>	-11.157	-101.909
<b>2</b>	<b>Income tax relating to items that will not be reclassified to profit or loss</b>	0	0
<b>3</b>	<b>Amount of items that will be reclassified to profit and loss</b>		
1	Items that will be reclassified to profit or loss	0	0
	<b>Total Amount of items that will be reclassified to profit and loss</b>	0	0
<b>4</b>	<b>Income tax relating to items that will be reclassified to profit or loss</b>	0	0
<b>5</b>	<b>Total Other comprehensive income</b>	-11.157	-101.909

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<b>23</b>	<b>Total Comprehensive Income for the period</b>	12.406	-93.984
<b>24</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
<b>25</b>	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
<b>26</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	2768.6	2768.6
	Face value of equity share capital	1	1
<b>27</b>	<b>Details of debt securities</b>		
28	Reserves excluding revaluation reserve		
<b>29</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.01	0
	Diluted earnings (loss) per share from continuing operations	0.01	0
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>ii</b>	<b>Earnings per equity share</b>		
	<b>Basic earnings (loss) per share from continuing and discontinued operations</b>	0.01	0
	<b>Diluted earnings (loss) per share from continuing and discontinued operations</b>	0.01	0
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
<b>33</b>	<b>Disclosure of notes on financial results</b>		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2022	01-04-2022
Date of end of reporting period		31-12-2022	31-12-2022
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
<b>1</b>	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
1	Pharmaceuticals	640.561	1906.689
2	Trading in Securities	0	23.234
	<b>Total Segment Revenue</b>	640.561	1929.923
	<b>Less: Inter segment revenue</b>	0	0
	<b>Revenue from operations</b>	640.561	1929.923
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Pharmaceuticals	54.072	138.568
2	Trading in Securities	-8.296	-86.237
	<b>Total Profit before tax</b>	45.776	52.331
	<b>i. Finance cost</b>	0	0
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	22.112	44.407
	<b>Profit before tax</b>	23.664	7.92400000000002
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Pharmaceuticals	1405.312	1405.312
2	Trading in Securities	79.198	79.198
	<b>Total Segment Asset</b>	1484.51	1484.51
	<b>Un-allocable Assets</b>	299.626	299.626
	<b>Net Segment Asset</b>	1784.136	1784.136
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Pharmaceuticals	336.288	336.288
2	Trading in Securities	0	0
	<b>Total Segment Liabilities</b>	336.288	336.288
	<b>Un-allocable Liabilities</b>	1447.8480841	1447.8480841
	<b>Net Segment Liabilities</b>	1784.1360841	1784.1360841
	<b>Disclosure of notes on segments</b>		

