

General information about company	
Scrip code	531592
NSE Symbol	
MSEI Symbol	
ISIN*	INE861N01036
Name of company	Genpharmasec 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	26-05-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	18-05-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	26-05-2023 15:00
End date and time of board meeting	26-05-2023 16:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
B	Date of end of reporting period	31-03-2023	31-03-2023
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
1	Income		
	Revenue from operations	621.65	2551.57
	Other income	5.8	10.01
	Total income	627.45	2561.58
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	630.14	2318.4
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-99.26	21.34
(d)	Employee benefit expense	16.89	53.67
(e)	Finance costs	5.6	5.6
(f)	Depreciation, depletion and amortisation expense	0.6	1.97
(f)	Other Expenses		
1	Others	53.23	132.45
10			
	Total other expenses	53.23	132.45
	Total expenses	607.2	2533.43

Financial Results – Ind-AS			
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D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
3	Total profit before exceptional items and tax	20.25	28.15
4	Exceptional items	0	0
5	Total profit before tax	20.25	28.15
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	-84.32	-84.32
10	Total tax expenses	-84.32	-84.32
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	104.57	112.47
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	104.57	112.47

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to profit or loss	-14.32	-116.4
	Total Amount of items that will not be reclassified to profit and loss	-14.32	-116.4
2	Income tax relating to items that will not be reclassified to profit or loss		
		0	0
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
		0	0
5	Total Other comprehensive income	-14.32	-116.4

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2023	01-04-2022
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C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	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.		
23	Total Comprehensive Income for the period	90.25	-3.93000000000001
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	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
26	Details of equity share capital		
	Paid-up equity share capital	2768.6	2768.6
	Face value of equity share capital	1	1
27	Details of debt securities		
28	Reserves excluding revaluation reserve		0
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.04	0.04
	Diluted earnings (loss) per share from continuing operations	0.04	0.04
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.04	0.04
	Diluted earnings (loss) per share from continuing and discontinued operations	0.04	0.04
30	Debt equity ratio	0	0
31	Debt service coverage ratio	0	0
32	Interest service coverage ratio	0	0
33	Disclosure of notes on financial results		

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	10
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	0
Non-current financial assets	
Non-current investments	0
Trade receivables, non-current	0
Loans, non-current	0
Other non-current financial assets	0
Total non-current financial assets	0
Deferred tax assets (net)	84.61
Other non-current assets	0
Total non-current assets	94.61
2 Current assets	
Inventories	967.55
Current financial asset	
Current investments	95.35
Trade receivables, current	570.92
Cash and cash equivalents	39.76
Bank balance other than cash and cash equivalents	159.55
Loans, current	48.13
Other current financial assets	0
Total current financial assets	913.71
Current tax assets (net)	0.76
Other current assets	10.9
Total current assets	1892.92

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	31-03-2023
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	0
4 Regulatory deferral account debit balances and related deferred tax Assets	0
Total assets	1987.53
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	2768.6
Other equity	-1235.56
Total equity attributable to owners of parent	1533.04
Non controlling interest	
Total equity	1533.04
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	248.12
Trade payables, non-current	0
Other non-current financial liabilities	0
Total non-current financial liabilities	248.12
Provisions, non-current	0
Deferred tax liabilities (net)	0
Deferred government grants, Non-current	0
Other non-current liabilities	0
Total non-current liabilities	248.12
Current liabilities	
Current financial liabilities	
Borrowings, current	60.08
Trade payables, current	137
Other current financial liabilities	9.29
Total current financial liabilities	206.37
Other current liabilities	0
Provisions, current	0
Current tax liabilities (Net)	0
Deferred government grants, Current	0
Total current liabilities	206.37
3 Liabilities directly associated with assets in disposal group classified as held for sale	0
4 Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities	454.49
Total equity and liabilities	1987.53
Disclosure of notes on assets and liabilities	

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		01-01-2023	01-04-2022
Date of end of reporting period		31-03-2023	31-03-2023
Whether accounts are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Pharmaceuticals	621.65	2528.34
2	Trading in Securities	0	28.73
	Total Segment Revenue	621.65	2557.07
	Less: Inter segment revenue	0	0
	Revenue from operations	621.65	2557.07
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Pharmaceuticals	58	195.8
2	Trading in Securities	-8.3	-94.53
	Total Profit before tax	49.7	101.27
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income	29.47	73.11
	Profit before tax	20.23	28.16
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Pharmaceuticals	1483.52	1483.52
2	Trading in Securities	70.93	70.93
	Total Segment Asset	1554.45	1554.45
	Un-allocable Assets	433.08	433.08
	Net Segment Asset	1987.53	1987.53
4	Segment Liabilities		
	Segment Liabilities		
1	Pharmaceuticals	137.72	137.72
2	Trading in Securities	0	0
	Total Segment Liabilities	137.72	137.72
	Un-allocable Liabilities	1849.81	1849.81
	Net Segment Liabilities	1987.53	1987.53
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	31-03-2023
C	Whether results are audited or unaudited	Audited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	28.15
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	21.34
	Adjustments for decrease (increase) in trade receivables, current	73.89
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	9.66
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-485.06
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	3.28
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1.97
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-374.92
	Net cash flows from (used in) operations	-346.77
	Dividends received	0
	Interest paid	0
	Interest received	-2.27
	Income taxes paid (refund)	-26.4
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-322.64
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	0
Purchase of property, plant and equipment	0
Proceeds from sales of investment property	33.25
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	1.6
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	2.27
Income taxes paid (refund)	0
Other inflows (outflows) of cash	19.86
Net cash flows from (used in) investing activities	53.78
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	308.2
Repayments of borrowings	0
Payments of finance lease liabilities	0
Payments of lease liabilities	0
Dividends paid	0
Interest paid	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	308.2
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	39.34

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	39.34
	Cash and cash equivalents cash flow statement at beginning of period	160.76
	Cash and cash equivalents cash flow statement at end of period	200.1

