

| <b>General information about company</b>   |                      |
|--|----------------------|
| 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  | 01-04-2023           |
| Date of end of financial year  | 31-03-2024           |
| Date of board meeting when results were approved   | 12-02-2024           |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 05-02-2024           |
| 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   | 12-02-2024 16:00     |
| End date and time of board meeting   | 12-02-2024 16:19     |
| Whether cash flow statement is applicable on company   |                      |
| Type of cash flow statement  |                      |
| Declaration of unmodified opinion or statement on impact of audit qualification                              | Not applicable       |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current period<br/>ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-10-2023                                       | 01-04-2023  |
| B                                 | Date of end of reporting period   | 31-12-2023                                       | 31-12-2023  |
| 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   | 638.455  | 2020.72   |
|                                   | Other income  | 14.249   | 40.668  |
|                                   | <b>Total income</b>   | <b>652.704</b>                                   | <b>2061.388</b>   |
| <b>2</b>                          | <b>Expenses</b>   |  |   |
| (a)                               | Cost of materials consumed  | 0  | 0   |
| (b)                               | Purchases of stock-in-trade   | 393.961  | 1570.872  |
| (c)                               | Changes in inventories of finished goods, work-in-progress and stock-in-trade   | 104.621  | 33.917  |
| (d)                               | Employee benefit expense  | 23.462   | 60.212  |
| (e)                               | Finance costs   | 12.45  | 25.244  |
| (f)                               | Depreciation, depletion and amortisation expense  | 0.471  | 1.248   |
| <b>(f)</b>                        | <b>Other Expenses</b>   |  |   |
| 1                                 | Others  | 114.756  | 355.902   |
| 10                                |   |  |   |
|                                   | <b>Total other expenses</b>   | <b>114.756</b>                                   | <b>355.902</b>  |
|                                   | <b>Total expenses</b>   | <b>649.721</b>                                   | <b>2047.395</b>   |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current<br/>period ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-10-2023                                       | 01-04-2023  |
| B                                 | Date of end of reporting period   | 31-12-2023                                       | 31-12-2023  |
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| D                                 | Nature of report standalone or consolidated   | Standalone                                       | Standalone  |
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| <b>3</b>                          | <b>Total profit before exceptional items and tax</b>  | 2.983  | 13.993  |
| 4                                 | Exceptional items   | 0  | 0   |
| <b>5</b>                          | <b>Total profit before tax</b>  | 2.983  | 13.993  |
| <b>7</b>                          | <b>Tax expense</b>  |  |   |
| 8                                 | Current tax   | 0  | 0   |
| 9                                 | Deferred tax  | -3.388   | 4.2   |
| <b>10</b>                         | <b>Total tax expenses</b>   | -3.388   | 4.2   |
| 11                                | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement  | -0.03  | -0.03   |
| <b>14</b>                         | <b>Net Profit Loss for the period from continuing operations</b>  | 6.341  | 9.763   |
| 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>   | 6.341  | 9.763   |

| <b>Financial Results – Ind-AS</b>            |   |   |   |
|--|---|---|---|
| <b>Particulars</b>                           |   | <b>3 months/ 6 month 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   | 01-10-2023                                  | 01-04-2023  |
| B  | Date of end of reporting period   | 31-12-2023                                  | 31-12-2023  |
| C  | Whether results are audited or unaudited  | Unaudited                                   | Unaudited   |
| D  | Nature of report standalone or consolidated   | Standalone                                  | Standalone  |
| <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                               | 28.8694176                                  | 103.7458732   |
|  | <b>Total Amount of items that will not be reclassified to profit and loss</b>       | 28.8694176                                  | 103.7458732   |
| <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>   | 28.8694176                                  | 103.7458732   |

| <b>Financial Results – Ind-AS</b> |   |  |   |
|-----------------------------------|---|--|---|
| <b>Particulars</b>                |   | <b>3 months/ 6 months ended<br/>(dd-mm-yyyy)</b> | <b>Year to date figures for current period<br/>ended (dd-mm-yyyy)</b> |
| A                                 | Date of start of reporting period   | 01-10-2023                                       | 01-04-2023  |
| B                                 | Date of end of reporting period   | 31-12-2023                                       | 31-12-2023  |
| 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>23</b>                         | <b>Total Comprehensive Income for the period</b>  | 35.21  | 113.509   |
| <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  | 0   |
|                                   | Diluted earnings (loss) per share from continuing operations  | 0  | 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  | 0   |
|                                   | <b>Diluted earnings (loss) per share from continuing and discontinued operations</b>  | 0  | 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>   |  |   |

| <b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b> |  |   |   |
|--|--|---|---|
| <b>Particulars</b>   |  | <b>3 months/ 6 month ended (dd-mm-yyyy)</b> | <b>Year to date figures for current period ended (dd-mm-yyyy)</b> |
| Date of start of reporting period  |  | 01-10-2023                                  | 01-04-2023  |
| Date of end of reporting period  |  | 31-12-2023                                  | 31-12-2023  |
| Whether accounts are audited or unaudited  |  | Unaudited                                   | Unaudited   |
| Nature of report standalone or consolidated  |  | Standalone                                  | Standalone  |
| <b>1</b>   | <b>Segment Revenue (Income)</b>  |   |   |
|  | <b>(net sale/income from each segment should be disclosed)</b>         |   |   |
| 1  | Diagnostic Equipments  | 638.455                                     | 2020.72   |
| 2  | Trading in Securities  | 0   | 0   |
|  | <b>Total Segment Revenue</b>   | 638.455                                     | 2020.72   |
|  | <b>Less: Inter segment revenue</b>                                     | 0   | 0   |
|  | <b>Revenue from operations</b>   | 638.455                                     | 2020.72   |
| <b>2</b>   | <b>Segment Result</b>  |   |   |
|  | <b>Profit (+) / Loss (-) before tax and interest from each segment</b> |   |   |
| 1  | Diagnostic Equipments  | -33.422                                     | 94.218  |
| 2  | Trading in Securities  | 21.507                                      | 77.185  |
|  | <b>Total Profit before tax</b>   | -11.915                                     | 171.403   |
|  | <b>i. Finance cost</b>   | 0   | 0   |
|  | <b>ii. Other Unallocable Expenditure net off Unallocable income</b>    | 14.897                                      | -157.409  |
|  | <b>Profit before tax</b>   | -26.812                                     | 328.812   |
| <b>3</b>   | <b>(Segment Asset - Segment Liabilities)</b>                           |   |   |
|  | <b>Segment Asset</b>   |   |   |
| 1  | Diagnostic Equipments  | 1068.619                                    | 1068.619  |
| 2  | Trading in Securities  | 148.936                                     | 148.936   |
|  | <b>Total Segment Asset</b>   | 1217.555                                    | 1217.555  |
|  | <b>Un-allocable Assets</b>   | 1083.167                                    | 1083.167  |
|  | <b>Net Segment Asset</b>   | 2300.722                                    | 2300.722  |
| <b>4</b>   | <b>Segment Liabilities</b>   |   |   |
|  | <b>Segment Liabilities</b>   |   |   |
| 1  | Diagnostic Equipments  | 84.775                                      | 84.775  |
| 2  | Trading in Securities  | 0   | 0   |
|  | <b>Total Segment Liabilities</b>                                       | 84.775                                      | 84.775  |
|  | <b>Un-allocable Liabilities</b>  | 2215.9476602                                | 2215.9476602  |
|  | <b>Net Segment Liabilities</b>   | 2300.7226602                                | 2300.7226602  |
|  | <b>Disclosure of notes on segments</b>                                 |   |   |

