

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	01-04-2023
Date of end of financial year	31-03-2024
Date of board meeting when results were approved	08-11-2023
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	01-11-2023
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
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	08-11-2023 16:00
End date and time of board meeting	08-11-2023 16:37
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	Not applicable

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	01-07-2023	01-04-2023
B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	785.865	1382.265
	Other income	15.229	26.419
	Total income	801.094	1408.684
2	Expenses		
(a)	Cost of materials consumed	0	0
(b)	Purchases of stock-in-trade	560.951	1176.911
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	102.505	-70.705
(d)	Employee benefit expense	16.96	36.75
(e)	Finance costs	6.504	12.794
(f)	Depreciation, depletion and amortisation expense	0.08	0.777
(f)	Other Expenses		
1	Others	109.547	241.147
10			
	Total other expenses	109.547	241.147
	Total expenses	796.547	1397.674

Financial Results – Ind-AS			
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3	Total profit before exceptional items and tax	4.547	11.01
4	Exceptional items	0	0
5	Total profit before tax	4.547	11.01
7	Tax expense		
8	Current tax	0	0
9	Deferred tax	3.751	7.59
10	Total tax expenses	3.751	7.59
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	0.796	3.42
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	0.796	3.42

Financial Results – Ind-AS			
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Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	3.45053	-74.876
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	-3.45053	74.876

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
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B	Date of end of reporting period	30-09-2023	30-09-2023
C	Whether results are audited or unaudited	Unaudited	Unaudited
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	-2.655	78.296
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		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0	0
	Diluted earnings (loss) per share from continuing operations	0	0
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	0
	Diluted earnings (loss) per share from continuing and discontinued operations	0	0
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	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2023
Date of end of reporting period	30-09-2023
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1	Non-current assets
Property, plant and equipment	9.504
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)	77.022
Other non-current assets	0
Total non-current assets	86.526
2	Current assets
Inventories	1038.2525953
Current financial asset	
Current investments	178.908
Trade receivables, current	618.686
Cash and cash equivalents	114.423
Bank balance other than cash and cash equivalents	163.102
Loans, current	198.69
Other current financial assets	0
Total current financial assets	1273.809
Current tax assets (net)	1.906
Other current assets	68.789
Total current assets	2382.7565953

Statement of Asset and Liabilities		
	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2023
	Date of end of reporting period	30-09-2023
	Whether results are audited or unaudited	Unaudited
	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	2469.2825953
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	2768.599
	Other equity	-1156.293
	Total equity attributable to owners of parent	1612.306
	Non controlling interest	
	Total equity	1612.306
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	186.92
	Trade payables, non-current	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	186.92
	Provisions, non-current	0
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	186.92
Current liabilities		
Current financial liabilities		
	Borrowings, current	129.427
	Trade payables, current	178.664
	Other current financial liabilities	348.1
	Total current financial liabilities	656.191
	Other current liabilities	13.866
	Provisions, current	0
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	Total current liabilities	670.057
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	856.977
	Total equity and liabilities	2469.283
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		01-07-2023	01-04-2023
Date of end of reporting period		30-09-2023	30-09-2023
Whether accounts are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Pharmaceuticals	785.865	1382.265
2	Trading in Securities	0	0
	Total Segment Revenue	785.865	1382.265
	Less: Inter segment revenue	0	0
	Revenue from operations	785.865	1382.265
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Pharmaceuticals	43.271	40.581
2	Trading in Securities	-2.542	55.678
	Total Profit before tax	40.729	96.259
	i. Finance cost	0	0
	ii. Other Unallocable Expenditure net off Unallocable income	36.179	85.25
	Profit before tax	4.55	11.009
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Pharmaceuticals	1574.731	1574.731
2	Trading in Securities	126.58	126.58
	Total Segment Asset	1701.311	1701.311
	Un-allocable Assets	341.58	341.58
	Net Segment Asset	2042.891	2042.891
4	Segment Liabilities		
	Segment Liabilities		
1	Pharmaceuticals	182.354	182.354
2	Trading in Securities	0	0
	Total Segment Liabilities	182.354	182.354
	Un-allocable Liabilities	1860.5363578	1860.5363578
	Net Segment Liabilities	2042.8903578	2042.8903578
	Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
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	11.01
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	12.794
	Adjustments for decrease (increase) in inventories	-70.703
	Adjustments for decrease (increase) in trade receivables, current	-47.766
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-57.888
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0.76
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	41.664
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	4.576
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	0.777
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	21.924
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	348.1
	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	14.526
	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)	-3.892
	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)	235.82
	Net cash flows from (used in) operations	246.83
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1.886
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	244.944

	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	0.277
	Proceeds from sales of investment property	0
	Purchase of investment property	8.682
	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	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	-171.54
	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	3.892
	Income taxes paid (refund)	-14.526
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-162.081
	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	8.147
	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	-12.794

	Net cash flows from (used in) financing activities	-4.647
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	78.216
	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	78.216
	Cash and cash equivalents cash flow statement at beginning of period	199.31
	Cash and cash equivalents cash flow statement at end of period	277.526

