

Date: 10.02.2025

To,  
**BSE Limited**  
The Compliance Department of Corporate Services,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001.

**Scrip Code: 531592**

**Subject: Outcome of the Meeting of Board of Directors held on Monday, February 10, 2025.**

Dear Sir/ Madam,

With reference to the captioned subject and Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company at its meeting held on today, i.e. Monday, February 10, 2025, inter alia, other matters:

1. Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company along with Limited Review Report of the Auditor for the quarter and nine months ended December 31, 2024.

We further inform you that the Board Meeting commenced at 04:30 p.m. today and concluded at 05:20 p.m.

Kindly take the same on records for your perusal.

Thanking you,

Yours faithfully,

**For Genpharmasec Limited**

SOHAN  
CHATURVEDI

Digitally signed by  
SOHAN CHATURVEDI  
Date: 2025.02.10  
17:21:32 +05'30'



**Mr. Sohan Chaturvedi**  
**Whole time director & CFO**  
**DIN- 09629728**

**Encl:**

1. Un-Audited Standalone & Consolidated Financial Results for the quarter & nine months ended December 31, 2024.
2. Limited Review Report of the Auditor.



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

Office: 201, Mukund Palace, New Golden Nest Road, Bhayander ( East), Dist –Thane, Maharashtra- 401105

Mob 9029326651, Email: caabhishek2012@gmail.com

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**Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
Board of Directors of  
**GENPHARMASEC LIMITED**  
**(FORMERLY KNOWN AS GENERIC PHARMASEC LIMITED)**

We have reviewed the accompanying statement of unaudited standalone financial results ( 'the Statement') of GENPHARMASEC LIMITED (Formerly Known as 'Generic pharmasec Limited') for the quarter ended 31st December, 2024 and year to date from April 01, 2024 to December 31, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular(s), and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Abhishek S Tiwari & Associates  
Chartered Accountants  
Firm Reg.No.141048W



Place of signature: Mumbai

Abhishek Tiwari  
Partner  
M.No.155947  
Date: 10.02.2025

UDIN- 25155947BMJBAM7128

**GENPHARMASEC LIMITED**  
(Formerly known as Generic Pharmasec Ltd)  
CIN No: L24231MH1992PLC323914

Standalone statement of unaudited financial results for the quarter and nine month ended 31st December, 2024  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	833.38	578.95	638.45	1,940.80	2,020.72	3,040.57
II. Other Income	93.14	85.82	14.25	736.75	40.67	71.76
III. Total Income (I + II)	926.70	662.77	652.70	2,177.55	2,061.39	3,112.33
<b>IV. Expenses:</b>						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of Stock-in-Trade	788.11	536.23	393.96	1,871.69	1,570.87	2,339.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-150.41	-59.32	104.62	-328.84	33.92	83.33
(d) Employee benefit expense	17.83	14.02	23.46	49.14	60.21	76.42
(e) Finance costs	10.60	4.06	12.45	21.77	25.24	39.46
(f) Depreciation and amortization expense	4.58	4.26	0.47	9.33	1.25	1.67
(g) Other expenses	82.27	60.39	114.76	206.26	355.90	524.85
V. Total Expenses	752.99	559.64	649.72	1,829.35	2,047.41	3,065.67
VI. Profit before tax (III - V)	173.71	103.13	2.98	348.20	13.99	48.66
<b>Tax expense:</b>						
(1) Current tax	43.21	-	-	43.21	-	-
(2) Deferred Tax	17.73	3.36	-3.39	35.42	-4.20	-42.02
(3) Prior Period Tax	-	-	0.03	-	-0.03	-0.03
VII. Total Tax Expense	60.94	3.36	-3.36	78.63	-4.23	-42.05
VIII. Profit for the period (VI-VII)	112.76	99.77	6.34	269.56	9.76	4.62
<b>Other Comprehensive Income/(Loss)</b>						
(i) Items that will not be reclassified to Profit and Loss						
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	-
(b) Income tax effect on above	-	-	-	-	-	-
(c) Equity instrument through other comprehensive income	-9.19	-15.18	28.87	-1.96	103.75	-73.04
(d) Income tax effect on above	-	-	-	-	-	-
IX. Total Other Comprehensive Income / (Loss)	-9.19	-15.18	28.87	-1.96	103.75	-73.04
X. Total Comprehensive Income/(Loss) for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	103.57	84.59	35.21	267.61	113.51	-68.42
Paid up Equity Share Capital ( Face Value of Equity Share is Rs. 1/- each )	5,537.20	5,537.20	2,768.60	5,537.20	2,768.60	5,537.20
Other Equity	-	-	-	-	-	919.57
XI. Earning per equity share						
(a) Basic	0.02	0.02	0.00	0.05	0.00	0.00
(b) Diluted	0.02	0.02	0.00	0.05	0.00	0.00

**Notes:**

1. The above unaudited standalone results for the quarter and nine month ended December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2025. The Statutory Auditors of the Company have conducted limited review of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

2. The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.

3. The certificate of CFD in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the

4. The figures of the quarter ended December 31, 2024 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2024 and the figures up to six month ended September 30, 2024. Similarly, the figures of the quarter ended December 31, 2023 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2023 and the figures up to six month ended September 30, 2023.

5. The standalone unaudited financial results are available on the website of the Company ([www.genpharmasec.com](http://www.genpharmasec.com)) and website of BSE ([www.bseindia.com](http://www.bseindia.com)).

6. The Name of the company has been changed from Generic Pharmasec Limited to Genpharmasec Limited w.e.f 25th October, 2021

7. During the quarter ended 31st March, 2024, the company has made investment in M/s. Derren Healthcare Pvt Ltd, (DHPL) as detailed hereunder:

The Company has entered into a Share Purchase Agreement (SPA) with DHPL and its promoters on 19th September 2023 for acquiring 70% shareholding of DHPL. The Company has also simultaneously entered into a Share Subscription Cum Shareholder's Agreement' (SSSA) on the same day to and agreed to induct Rs. 5 Crores into DHPL and in turn, DHPL will allot 13,84,275 shares to the Company.

The Company made payment of Rs. 12,63,95,377/- to one of the Promoters, Mr. Vibhava Kumar Singh who is holding 70% shares in DHPL for purchase of 35,00,000 shares. The Company has also inducted Rs. 5 crore in DHPL for subscription of 13,84,275 shares. These payments represent full payment towards total acquisition of 70% shareholding in DHPL and additional

8. The Board of Directors at its meeting held on 21st February 2024 allotted 27,68,59,850 shares to the Equity Shareholders of the Company through Right Issue at issue price of Rs. 1.75 per equity Share (including a premium of Rs. 0.75 per equity Share)

9. Notes to Segment information for the quarter and nine months ended 31st December, 2024. As per Accounting Standard 108 on Segment Reporting (AS 108), the Company has reported as per annexure 1 "Segment Information", as described below:

- a) Pharmaceuticals  
b) Trade in securities

For and on behalf of the Board of  
Genpharmasec Limited  
(Formerly known as Generic Pharmasec Ltd)

*Sohan*  
Sohan Chaturvedi  
(WHOLE TIME DIRECTOR & CFO)  
DIN : 09629728

PLACE : MUMBAI  
Date : 10-02-2025



**GENPHARMASEC LIMITED**  
(Formerly known as Generic Pharmasec Ltd)  
"ANNEXURE - I"

Standalone statement of unaudited Segment-wise Revenue, Results, Assets and Liabilities for the Period Ended 31st December, 2024  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Nine Month Ended	Nine Month Ended	Year Ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
Pharmaceuticals	833.56	576.95	638.46	1,940.80	2,020.72	3,040.57
Trading in Securities	-	-	-	-	-	-
<b>Total</b>	<b>833.56</b>	<b>576.95</b>	<b>638.46</b>	<b>1,940.80</b>	<b>2,020.72</b>	<b>3,040.57</b>
<b>Segment Results (Profit before tax and interest)</b>						
Pharmaceuticals	179.96	106.19	-33.42	367.17	94.22	225.06
Trading in Securities	-	-	21.51	-	77.18	54.28
<b>Total</b>	<b>179.96</b>	<b>106.19</b>	<b>-11.91</b>	<b>367.17</b>	<b>171.40</b>	<b>279.34</b>
<b>Less</b>						
(i) Unallocated Finance Cost	-6.26	-3.06	-	-18.97	-	-
(ii) Other unallocable expenditure net of unallocable income	-	-	14.89	-	-157.41	-232.68
(iii) Inter Segment Eliminations	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>173.71</b>	<b>103.13</b>	<b>2.98</b>	<b>348.20</b>	<b>13.99</b>	<b>46.66</b>
<b>Segment Assets</b>						
Pharmaceuticals	3,046.16	2,791.92	1,068.62	3,046.16	1,068.62	1,835.25
Trading in Securities	-	-	148.94	-	148.94	126.03
Un-Allocated	5,037.49	4,667.95	1,083.17	5,037.49	1,083.17	5,086.18
<b>Total</b>	<b>8,083.65</b>	<b>7,459.88</b>	<b>2,300.72</b>	<b>8,083.65</b>	<b>2,300.72</b>	<b>7,047.46</b>
<b>Segment Liabilities</b>						
Pharmaceuticals	1,046.53	516.13	84.77	1,046.53	84.77	269.65
Trading in Securities	-	-	-	-	-	-
Un-Allocated	315.00	321.10	2,215.95	315.00	2,215.95	321.04
<b>Total</b>	<b>1,361.54</b>	<b>837.23</b>	<b>2,300.72</b>	<b>1,361.54</b>	<b>2,300.72</b>	<b>590.70</b>

The company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).

For and on behalf of the board of  
Genpharmasec Limited  
(Formerly known as Generic pharmasec Ltd)

Sohay Chaturvedi  
(whole time director & CEO)  
DIN:09629728

PLACE : MUMBAI  
Date : 10-02-2025





# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

Office: 201, Mukund Palace, New Golden Nest Road, Bhayander (East), Dist –Thane, Maharashtra-401105

Mob 9029326651, Email: caabhishek2012@gmail.com

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## **Independent Auditor’s Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To

Board of Directors of

**GENPHARMASEC LIMITED**

**(FORMERLY KNOWN AS GENERIC PHARMASEC LIMITED)**

### **Opinion**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results (the Statement') of GENPHARMASEC LIMITED (Formerly Known as 'Generic pharmasec Limited') (the Holding Company') and its Subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") (Refer annexure -1 for the list of entities included in the Statement ) for the Quarter ended on 31st December, 2024 and year to date from April 01, 2024 to December 31, 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. Based on our review conducted as below and based on the consideration of the review reports as referred to in paragraph 5 nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular(s), and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

### **Basis for Opinion**

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement, which is the responsibility of the Holding Company’s Management and approved by the Holding Company’s Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), SEBI Circular CIR/CFD/FAC/62/2016 dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

Office: 201, Mukund Palace, New Golden Nest Road, Bhayander (East), Dist –Thane, Maharashtra-401105

Mob 9029326651, Email: caabhishek2012@gmail.com

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5. We did not review the interim financial results of two subsidiaries included in the Statement, which have not been reviewed by their auditors and whose financial information reflects total revenue of Rs 14.84 Lacs and Rs. 44.86 Lacs, total net loss after tax of Rs 32.82 Lacs and Rs. 88.37 Lacs for the quarter ended on 31<sup>st</sup> December, 2024 and year to date from April 01, 2024 to 31<sup>st</sup> December, 2024 respectively have been furnished to us by the Holding Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, this interim financial result is not material to the Group.

Our conclusion is not modified in respect of this matter with respect to our reliance on the financial results certified by the Board of Directors

For Abhishek S Tiwari & Associates  
Chartered Accountants  
Firm Reg.No.141048W



Abhishek Tiwari  
Partner  
M.No.155947  
Place of signature: Mumbai  
Date: 10.02.2025  
UDIN- 25155947BMJBAN1681



# **Abhishek S Tiwari & Associates**

CHARTERED ACCOUNTANTS

Office: 201, Mukund Palace, New Golden Nest Road, Bhayander (East), Dist – Thane, Maharashtra-401105

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## **Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)**

### **Annexure -1**

#### **List of entities included in the statement**

<b>Sr.No.</b>	<b>Name of the entity</b>	<b>Nature of relationship</b>
<b>1</b>	<b>Clingenome India Private Limited</b>	<b>100 % Subsidiary</b>
<b>2</b>	<b>Genpharmasec Middle East DMCC</b>	<b>52 % Subsidiary</b>

**GENPHARMASEC LIMITED**  
(Formerly known as Generic Pharmasec Ltd)  
CIN No: L24231MH1992PLC323914  
Consolidated statement of unaudited financial results for the quarter and nine month ended 31st December, 2024  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	848.41	803.31	838.45	1,971.21	2,020.72	3,040.59
II. Other income	81.20	14.74	14.25	312.54	40.87	85.99
III. Total Income (I + II)	929.61	818.05	852.70	2,283.75	2,061.59	3,126.58
<b>IV. Expenses:</b>						
(a) Cost of materials consumed	2.25	11.10	-	49.26	-	-
(b) Purchase of Stock-in-Trade	788.11	536.23	393.96	1,857.23	1,570.87	2,339.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(148.98)	(64.89)	104.81	(347.96)	33.82	83.33
(d) Employee benefit expense	30.92	19.22	23.46	87.83	60.21	76.42
(e) Financial costs	15.70	6.95	0.47	32.85	25.24	40.91
(f) Depreciation and amortization expense	9.87	30.03	32.45	95.90	1.23	4.21
(g) Other expenses	106.58	72.82	114.78	288.39	855.80	135.85
V. Total Expenses	800.44	627.57	649.72	1,953.14	2,047.40	3,081.10
VI. Profit before tax (III - V)	129.16	190.48	202.98	330.60	14.19	44.48
Tax expense:						
(1) Current tax	43.21	-	-	43.21	-	-
(2) Deferred Tax	7.98	(19.89)	9.39	6.20	(4.20)	(42.02)
(3) Prior Period Tax	-	-	(0.03)	-	(0.03)	0.05
VII. Total Tax Expense	51.19	(19.89)	9.36	49.41	(4.23)	(41.97)
VIII. Profit/(Loss) for the period (VI-VII)	77.97	210.37	193.62	281.19	18.42	86.45
<b>Other Comprehensive Income/(Loss)</b>						
(i) Items that will not be reclassified to Profit and Loss						
(a) Re-measurement gains/(losses) on defined benefit plans	-	-	-	-	-	-
(b) Income tax effect on above	-	-	-	-	-	-
(c) Equity instrument through other comprehensive income	(9.19)	(13.18)	28.87	(1.98)	109.75	(73.04)
(d) Income tax effect on above	-	-	-	-	-	-
IX. Total Other Comprehensive Income / (Loss)	(9.19)	(13.18)	28.87	(1.98)	109.75	(73.04)
X. Total Comprehensive Income/(Loss) for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	68.78	197.19	222.49	279.21	128.17	13.41
Profit/(Loss) Attributable to Non-controlling Interest	0.43	(2.32)	-	(2.32)	-	(4.37)
Profit/(Loss) Attributable to Parent	68.35	199.51	222.49	281.53	128.17	17.78
Paid up Equity Share Capital (Face Value of Equity Share) (₹ 1/- each)	5,537.20	5,537.20	2,768.60	5,537.20	2,768.60	5,537.20
Other Equity	-	-	-	-	-	902.35
XI. Earning per equity share						
(a) Basic	0.01	0.01	0.00	0.03	0.00	(0.00)
(b) Diluted	0.01	0.01	0.00	0.03	0.00	(0.00)

**Notes:**

- The above unaudited consolidated results for the quarter and nine month ended on December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2025. The Statutory Auditors of the Company have conducted limited review of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- The consolidated financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.
- The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors.
- The figures of the quarter ended December 31, 2024 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2024 and the figures up to six month ended September 30, 2024. Similarly, the figures of the quarter ended December 31, 2023 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2023 and the figures up to six month ended September 30, 2023.
- The consolidated unaudited financial results are available on the website of the Company ([www.genpharmasec.com](http://www.genpharmasec.com)) and website of BSE ([www.bseindia.com](http://www.bseindia.com)).
- The Name of the company has been changed from Generic Pharmasec Limited to Genpharmasec Limited w.e.f 25th October, 2021.
- The company has incorporated a new wholly owned subsidiary namely M/s. Clinigosome India Pvt Ltd to expand the business activities on 29th January 2024 hence quarter and nine months ended December 31, 2023 are standalone figures in consolidated unaudited financial results.
- During the quarter ended 31st March, 2024; the company has made investment in M/s. Derren Healthcare Pvt Ltd, (DHPL) as detailed hereunder:  
The Company has entered into a Share Purchase Agreement (SPA) with DHPL and its promoters on 19th September 2023 for acquiring 70% shareholding of DHPL. The Company has also simultaneously entered into a Share Subscription Cum Shareholder's Agreement (SSSA) on the same day to and agreed to induct ₹. 3 Crores into DHPL and in turn, DHPL will allot 13,84,275 shares to the Company.  
The Company made payment of ₹. 12,83,95,177/- to one of the Promoters, Mr. Vibhava Kumar Singh who is holding 70% shares in DHPL for purchase of 35,00,000 shares. The Company has also inducted ₹. 3 crore in DHPL for subscription of 13,84,275 shares. These payments represent full payment towards total acquisition of 70% shareholding in DHPL and additional shareholding as envisaged in SSSA.  
The acquisition was estimated to be completed by 19th September 2024. However, due to pending execution of SPA & SSSA, Genpharmasec Ltd, the company, has not gained 'controlling interest' as on the date of these results.
- The Board of Directors at its meeting held on 31st February 2024 allotted 27,68,59,850 shares to the Equity Shareholders of the Company through Right Issue at issue price of ₹. 1.75 per equity share (including a premium of ₹. 0.75 per equity share).
- Notes to Segment information for the quarter and nine months ended 31st December, 2024.  
As per Accounting Standard 108 on Segment Reporting (AS 108), the Company has reported as per annexure 1 "Segment information", as described below:  
a) Pharmaceuticals  
b) Trading in securities  
c) Laboratory Testing

PLACE - MUMBAI  
Date - 10.02.2025





**GENPHARMASEC LIMITED**  
(Formerly known as Generic Pharmasec Ltd)  
"ANNEXURE - I"

Consolidated statement of unaudited Segment-wise Revenue, Results, Assets and Liabilities for the quarter & nine month ended 31st December 2024

Particulars	Quarter Ended			Nine month ended	Nine month ended	Year Ended
	31/12/2024	30/09/2024	31-12-2023	31/12/2024	31-12-2023	31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
Pharmaceuticals	833.56	576.95	638.45	1,926.35	2,020.72	3,040.57
Trading in Securities	-	-	-	-	-	-
Laboratory Testing	14.85	26.35	-	44.86	-	-
<b>Total Revenue</b>	<b>848.41</b>	<b>603.31</b>	<b>638.45</b>	<b>1,971.21</b>	<b>2,020.72</b>	<b>3,040.57</b>
<b>Segment Results (Profit before tax and interest)</b>						
Pharmaceuticals	181.43	106.19	-33.42	367.17	94.22	224.56
Trading in Securities	-	-	21.51	-	77.18	54.28
Laboratory Testing	-49.97	-33.83	-	-101.71	-	-
Unallocable	-0.15	-4.59	-	-4.81	-	-
<b>Total</b>	<b>131.31</b>	<b>67.78</b>	<b>-11.92</b>	<b>260.65</b>	<b>171.40</b>	<b>278.85</b>
<b>Less</b>						
(i) Finance Cost	-2.15	-17.30	-	-30.05	-	-
(ii) Other unallocable expenditure net of unallocable income	-	-	14.90	-	157.41	-253.79
(iii) Inter Segment Eliminations	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>129.16</b>	<b>50.48</b>	<b>2.98</b>	<b>230.60</b>	<b>13.99</b>	<b>25.06</b>
<b>Segment Assets</b>						
Pharmaceuticals	3,046.16	1,874.45	1,068.62	3,046.16	1,068.62	1,881.00
Trading in Securities	-	-	148.94	-	148.94	126.03
Laboratory Testing	778.20	741.19	-	778.20	-	-
Un-Allocated	4,312.21	4,922.72	1,083.17	4,312.21	1,083.17	5,105.55
<b>Total</b>	<b>8,136.56</b>	<b>7,538.36</b>	<b>2,300.72</b>	<b>8,136.56</b>	<b>2,300.72</b>	<b>7,112.58</b>
<b>Segment Liabilities</b>						
Pharmaceuticals	1,046.53	516.53	84.77	1,046.53	84.77	230.22
Trading in Securities	-	-	-	-	-	-
Laboratory Testing	42.49	140.41	-	42.49	-	-
Un-Allocated	356.81	330.31	2,215.95	356.81	2,215.95	6,882.35
<b>Total</b>	<b>1,445.83</b>	<b>987.25</b>	<b>2,300.72</b>	<b>1,445.83</b>	<b>2,300.72</b>	<b>7,112.58</b>

The company has reported segment information as per the Indian Accounting Standard 108 "Operating Segments" (IND AS 108).

For and on behalf of the Board of  
Genpharmasec Limited  
(Formerly known as Generic Pharmasec Ltd)

Sohan Chaturvedi  
(WHOLE TIME DIRECTOR & CFO)  
DIN : 09629728



PLACE : MUMBAI  
Date : 10.02.2025