

Bharat Parenterals Limited

Registered Office & Works:

Survey No.: 144-A, Jarod-Samlaya Road, Vill. Haripura, Ta. Savli, Dist. Vadodara - 391520 (Guj.) India.

Mobile: 99099 28332

E-mail: info@bplindia.in, Web.: www.bplindia.in CIN NO: L24231GJ1992PLC018237

(WHO-GMP CERTIFIED ★ STAR EXPORT HOUSE)

DATE: 09TH NOVEMBER, 2023

To, BSE Limited, P.J. Towers, Dalal Street, Mumbai – 400001

Ref.: Company Code: 541096

Dear Sir/Madam,

Sub: Outcome of the Board Meeting and Submission of Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2023.

In compliance of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held on 9th November, 2023, has considered and approved the Unaudited Financial Results for the Quarter and half year ended 30th September, 2023 and taken on record Limited Review Report issued by the Statutory Auditors of the Company.

In this respect, we hereby enclose following:

- 1. Unaudited Financial Results for the Quarter and Half year ended 30th September, 2023.
- 2. Limited Review Report on the said Financial Results.

ADODAR/

The meeting of Board of Directors commenced at 05.30 p.m. and concluded at 05:50 p.m.

Request you to please take the same on record.

Thanking You,

FOR BHARAT PARENTERALS LIMITED

Krutika Bhattbhatt Company Secretary

CNK & Associates LLP Chartered Accountants

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

To the Board of Directors of Bharat Parenterals Limited

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of Bharat Parenterals Limited ("the Company") for the quarter and half year ended 30th September, 2023 and year to date results from 01st April 2023 to 30th September 2023 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
- 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. 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 Standards on Auditing 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.

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasant Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited standalone financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

SSOCIA

VADODARA

For CNK & Associates LLP Chartered Accountants Firm Registration No. 101961W/W-100036

Rachit Sheth

Partner

Membership No. 158289

Date: 9th November, 2023

UDIN: 23158 289 BH A WDB 6727

Regd. Office: Vill Harlpura, TA Savli, District: Vadodara - 391 520

CIN:L24231GJ1992PLC018237 Website: www.bplindia.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

Armount Rs. In Lakhs

	<u> </u>		Quarter Ended		Half Va	r ended	Your Ended
Sr. No.	Particular	30.09,2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	177.55874	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	A. Revenue from operations	5.981	6,991	8,190	12,972	10,799	21,791
7	B. Other Income	346	286	639	632	793	1,884
	[atal Income	6,326	7,277	8,829	13,603	11,592	23,682
2	Expenses			9,025		22,552	23,002
	A. Cost of materials consumed	2,961	4,613	5,183	7,574	7,649	14,607
	B. Purchase of Stock-in-Trade	14	14	(22)	28	109	116
	C. Changes in inventories of finished goods, work-in-	747	(580)	44	167	[954]	l '
	progress and stock-in-trade	7-77	(100)	***	107	(224)	1213
	D. Employee benefit expense	472	424	423	896	775	1,693
	E. Finance costs	61	88	34	149	60	219
	F. Depreciation, depletion and amortisation expense	161	151	145	312	299	585
	G. Other Expenses	1,144	1,371	1,627	2,515	2,093	4,220
	Total expenses	5,560	6,081	7,435	11,641	10,030	20,465
3	Total profit before tax	767	1,196	1,394	1,963	1,562	3,217
4	Tax expense		-,	-,	-,,,,,	-,,,,,	*,,,1
	Current tax	155	321	380	476	429	840
	Deferred tax	47	(14)	15	33	423	157
	Short / (Excess) provision of tax in respect of earlier		, , , , ,		",		127
	years	9			9		
	Total tax expenses	211	307	395	518	438	783
5	Net Profit / (loss) for period	556	889	999	1,445	1,124	2,434
6	Other comprehensive Income		·				
	Items that will not be reclassified to profit or loss						
	Remeasurement of defined benefit obligation	2	1.	(8)	3	(15)	6
	_			``'		,	Ť
	Income tax relating to Remeasurement of Defined benefit plans	(01	(0)	2	(1)	4	(1)
	Other comprehensive Income for the year, net of taxes	2	1	(6)	2	(12)	4
7	Total Comprehensive Income for the period	557	891	993	1,447	1,112	2,438
			-		· · · ·	,	
8	Paid up Equity Share Capital (Face Value of Rs 10/- per share)	- 1					577
9	Other Equity						18,529
	1	ſ	I	J			,
10	Earnings per share		I	ļ			
	Basic (Rs)	9.62	15 40	17.30	25.01	19.46	42.40
	Diluted (Rs.)	9 62	15.40	17.30	25.01	19.46	42.40

See accompaning notes to the Financial Results

- The above unaudited financial results for the quarter and half year ended September 30, 2023 have been duly reviewed by Statutory auditors, recommended by the Audit Committee and have been approved and were taken on record by the Board of Directors at its meeting held on November 9, 2023.
- ? The Company has only one segment of activity, namely "Pharmaceuticals" ${}^{\circ}$
- 3 The previous quarter's / year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current quarter / year.

By the order of Board of Director For Bharat Parenterals Limited

Bharat A. Désai Managing Director Place: Vadodara

Date: 09th November, 2023





Regd. Office : VIII Haripura, TA SavN, District: Vadodara - 391 520

CIN:L24231GJ1992PLC018237 Website: www.bplindia.in

STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2023

Sr. No	Particulars	As at 30th September 2023	As at 31st March, 2023
		Unaudited	Audited
	ASSETS		
(1)	Non current Assets	3 0 7 7	3,528
	(a) Property, Plant and Equipment	3,822 94	3,320
	(b) Investment Properties	34	23
	(c) Financial Assets (ii) Investments	4.329	3,840
į	(i) Loans	6,555	5,385
	(ill) Other Financial assets	427	321
	(d) Other Non Current Assets	153	179
	107 Sand Non Carter Masers		
(2)	Current assets		
	(a) Inventories	4,015	3,784
	(b) Financial Assets		
	(i) Trade receivables	12,876	11,240
	(ii) Cash and cash equivalents	1,318	635
- 1	(III) Bank Balances other than Cash and cash equivalents	2	107
ſ	(lv) Loans	10	7
	(v) Other financial assets	346	377
	(c) Other current assets	1,307	1,301
	Total Assets	35.253	30,803
	EQUITY AND LIABILITIES		
- 1	Equity		
	(a) Equity Share capital	582	577
- 1	(b) Other Equity	20,030	18,529
- 1	Total equity attributable to equity holders of the Company	20,612	19,106
	LIADUITIES		
- 1	LIABILITIES Non-Current Habilities		
	(a) Financial Llabilities (i) Borrowings	487	689
ı	(b) Provisions	154	133
	(c Deferred tax liabilities (Net)	74	40
1.1	Current liabilities		1
	(a) <u>Financial Elabilities</u>		
	(i) Borrowings	5,405	3,882
	(ii) Trade payables		
	a) total outstanding dues of Micro Enterprises and Small Enterprises	454	402
	b) total outstanding does of creditors other than Micro Enterprises		
	and Small Enterprises	4,758	4,391
	(iii) Other financial liabilities	1,175 1,882	1,001 998
- 1	(b) Other current fiabilities		107
	(c) Provisions (d) Current Tax Liability (Net)	113 138	54
	fol Content tax transity (weet)	1,70	
	Total Liabilities	14,641	11,697
-	Total Equity and Liabilities	35,253	30,803

By the order of Board of Director For Bharat Parenterals Limited

Sharat R. Desai Managing Director Place: Vadodara

Date: 09th November, 2023





BHARAT PARENTERALS LIMITEO Regd. Office : VIII Horlpurs, TA Savil, District: Vododara - 391 520 CIN:L24231GJ1992PLC018237 Website: www.bplindia.in

STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

		For the period ended		For the year ended 31s
Particulars		30th September 2023	30th September 2022	March, 2023
		Unnutited	tinaudited	Audited
Cash flow from operating activities		1.003	1 567	3,21
Profit before income tax		1,962	1,562	3,21.
Adjustments for :				
Ourreciation and amortisation expense		312	299	58
(Gain)/ Loss on Sales of Property, Plant and Equip	insent (Nel)	(0)	199	(56:
Fair valuation of investments through EVTPI		1-7	(9)	2
(Gain)/ Loss on Sales of Investment (Net)			(9)	(5
Share Based Payment		14	20	5
Finance Cost		149	60	21
Unevalled Foreign exchange fluctuation		(97)	(231)	1
Interest Income		(197)	(B1)	118
Operating profit before working capital changes		2,153	1,610	3,30
Movements in working capital:				
Current Assets				
(Increase) / Decrease in trade receivables		(1,525)	(4,059)	(3,91
(Increase) / Decrease in inventories		[231]	(1,377)	(1,70
(Increase) / Decrease In other financial assets		(65)	1,976	1,93
(Increase) / Degrease in Loans		(1.173)	(184)	(3,06
(increase) / Decrease in other current assets		(6)	(549)	(42
(Increase) / Decrease in other non-current assets		101	(5.5)	
Current Babilities				
Increase / (Decrease) in trade payables		416	2.025	2,54
		31	56	4
Increase / (Oecrease) in provisions		884	176	57
increase / (Occrease) in other current liabilities increase / (Occrease) in other financial habilities		174	282	38
Cash generated from operations :		660	(32)	(27
		100	467	. 87
Direct taxes paid (net)		N. IN		8
Net cash from operating activities (A)		260	[499]	(1,15
Cash flows from investing activities				
Purchase of Property, plant and equipments		(581)	(348)	- (50
Proceeds of sale of Property, plant and equipmen	its	5	777 SSS	99
(Purchase)/Sale of Investments in subsidiary		(489)	(1.911)	(3,35
Purchase/(Sale) of investments			222	1,18
(Increase) / Decrease Bank Balances other than Co	ash and cash	106	(1)	
Interest Received		177	191	2
Not cash (used) in investing activities (B)		(782)	(1,847)	(1,3)
Cash flow from financing activities :				
Proceeds from issue of shares		45	£	
Repayment of long term Borrowings		(125)	(129)	(2)
Proceeds (Repayment) of short-term Barrowing		1,445	2,725	3,3
Finance Cost	,	(149)	(60)	(2:
		1 200	3.537	2,8
Net cash (used) in financing activities (C)		1,216	2,537	2,8
NET INCREASE IN CASH AND CASH EQUIVALENTS [(A	4) + (B) + (C)]	694	191	3
CASH AND CASH EQUIVALENTS AT THE BEGINNING	OF THE YEAR	634	363	33
Balances with banks	19 %			
(a) in current accounts	12 -	1,314	38	51
(b) In Cash Credit Account		FC	484	
(b) in cash chance account		1,314	522	6:
Effect of exchange differences on restatement of for	eign currency cash	1,514	322	
and cash equivalents	.c	10	*	
		1,323	522	6
Cash on Hand		5	2	

By the order of Board of Director For Bharat Pagenterals Limited

Bharat R. Desai Managing Director Place: Vadodara Date: DAth November, 2023





CNK & Associates LLP Chartered Accountants

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

To the Board of Directors of Bharat Parenterals Limited

- 1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Bharat Parenterals Limited ("the Parent") and its subsidiaries (the Parent and its subsidiary together referred to as "the Group") for the quarter and half year ended 30th September, 2023 and year to date from 01st April, 2023 to 30th September, 2023 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.
- 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. 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 Standards on Auditing 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.

The Nirat, 3rd Floor, 18, Winward Business Park, Behind Emerald One Complex, In the lane of Dr. Prasam Buch's Hospital, Jetalpur, Vadodara 390 007. Tel: +91 265 234 3483

Website: www.cnkindia.com

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable.

- 4. The statement includes results of the following entities:
 - i. Innoxel Lifesciences Private Limited (Subsidiary)
 - ii. Varenyam Biolifesciences Private Limited (Subsidiary)
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

VADODARV

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036

Rachit Sheth

Partner

Membership No. 158289

Place: Vadodara

Date: 9th November, 2023 UDIN: 23158289BHAWDC6204

Regd. Office: Vill Harlpura, TA Savli, District: Vadodara - 391 520

CIN:t24231GI1992PtC018237 Website: www.bplindla.in

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2023

		Quarter Ended			Half Year ended		Mount Rs. In Lakhs	
Sr. No.	Particular	30.09.2023 30.06.2023 30.09.2022			30.09.2023	30.09.2022	Year Ended	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	31.03.2023	
1	A. Rovanue from operations	5,981	6,991	8.190	12,972	10,799	(Audited)	
	B. Other Income	260	210	641	470	794	21,79	
	Total Income	6,240	7,201	8,831	13,441	11,594	22,97	
2.	Exponsos	7		0,052	20,442	11,354	22,37	
	A. Cost of materials consumed	2,961	4,613	5,183	7,574	7,649	- 44.60	
	B. Purchase of Stock-in-Trade	14	14	(22)	28	109	14,60	
	C. Changes at Inventories of finished goods, work-in-		594	1001	"	103	- 11	
	progress and stuck-in-trade	747	(580)	44	167	(954)	(97	
	D. Employee benefit expense	586	498	429	1,083	784	1,80	
	E. Finance costs	° 63	89	34	151	60	21	
	fi Depreciation, depletion and amortisation expense	175	158	145	333	300	58	
	G. Other Expenses	1,241	1,403	1,637	2,644	2,111	4.26	
	Total expenses	5,786	6,194	7,451	11,980	10,059	20,61	
3	Total profit before tax	454	1,008	1,379	1,461	1,535	2,35	
4	Tax expense						-	
	Current tax	155	321	380	476	429	84	
	Oeferred tax	47	{14}	15	33	9	(5	
	Short / (Excess) provision of tax in respect of earlier		1		1	7	1.5	
	years	9	X-1	. 1	9	¥ .		
	Total tax expenses	211	307	395	518	438	78	
5	Net Profit / (loss) for period	243	701	984	943	1,096	1,57	
6	Other comprehensive Income							
	Items that will not be reclassified to profit or loss	1						
	Remeasurement of defined benefit obligation	2.	1	(8)	3	(15)	1	
	income tax relating to Remeasurement of Defined benefit plans	(0)	(0)	2	(1)	4	0	
	Other comprehensive income for the year, not of taxes	z	1	(6)	2	(12)		
7	Total Comprehensive Income for the period	245	702	979	945	1,085	1,57	
						2,000	1,571	
	Net Profit attributable to:		1			1		
	Owners of the company	352	752	992	1,104	1,110	1,64	
	Non Controlling Interest	(109)	(51)	(7)	(160)	(13)	1,04	
	376	,	,/	0.53	(200,	(45)	(10)	
	Other Comprehensive Income attributable to:							
	Owners of the company	2	1	(6)	2	(12)		
	Non Controlling Interest	161	2	-	•	`	19	
	Total Comprehensive Income for the period		- 1			1		
1	Owners of the company	354	753	987	1,106	1,098	1,64	
9	Non Controlling Interest	(109)	(51)	(7)	(160)	(13)	(68	
		M	,527	N. 4	12507	[13]	(00	
8	Paid up Equity Share Capital (Face Value of Rs 10/- per share)	1					57	
9	Other Equity						17,70	
			1				=//	
10	Earnings per share		1		l l			
	Basic (Rs.)	6.07	13,03	17,19	19.10	19.22	28.40	
	Oiluted (Rs.)	6.07	13.03	17,19	19.10	19.22	28-40	

See accompaning notes to the Financial Results

- The above results have been audited by Statutory Auditors, recommended by Audit Committee and approved by the Board of Directors of the Company.
- 2 The Group has only one segment of activity, namely "Pharmacouticals,".
- 3 The previous quarter's / year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current quarter / year.

By the order of Board of Director For Bharat Parenterals Limited

Bharat R. Desai Managing Director Place : Vadodara

Date:: 09th November, 2023





Regd. Office: Vill Harlpura, TA Savil, District: Vadodara - 391 520 CIN:L24231GJ1992PLC018237

Website: www.bplindia.in

STATEMENT OF UNAUDITED CONSOLIDATED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2023

Sr. No.	Particulars	As at 30th September 2023	As at B1st March, 2023
		Unaudited	Audited
	ASSETS		
(1)	Non current Assets		4.440
	(a) Property, Plant and Equipment	5,053	4,119
	(b) Capital work-in-progress	14,127	9,901
	(c) Investment Properties	94	99
	(d) Financial Assets	427	221
	(I) Other Financial assets	427	321
	(c) Other Non Current Assets	1,735	2,166
[2]	Current assets		
	(a) Inventories	4,015	3,784
	(b) Financial Assets		
	(i) Trade receivables	12,876	11,241
	(ii) Cash and cash equivalents	1,359	785
	(iii) Bank Balances other than Cash and cash equivalents	104	213
	(Iv) Loans	10	7
	(v) Other financial assets	. 381	377
	c) Other current assets	2,723	2,022
	Total Assets	42,904	35,034
	ECHIEV AND LIABILITIES		
111	EQUITY AND LIABILITIES Equity		
, ,	(14) Equity Share capital	582	577
	(b) Other Equity	18,862	17,702
	c Non-Controlling Interest	3,820	3,510
	Total equity attributable to equity holders of the Company	23,264	21,790
	LIABILITIES		
(2)	Non-Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,396	1,092
	(b) Provisions	154	133
	ic (Deferred tax liabilities (Net)	74	40
(3)	Current liabilities		
	(a) <u>Financial Liabilities</u>		
	(i) Borrowings	5,648	3,882
	(ii) Trade payables		
	a) total outstanding dues of Micro Enterprises and Small Enterprises	454	402
	b) total outstanding dues of creditors other than Micro Enterprises		5,435
	and Small Enterprises	5,491	
	(iii) Other financial liabilities	1,178	1,009
	(b) Other current liabilities	1,984	1,091
	(c) Provisions	122	107
	d) Current Tax Liability (Net)	138	53
	Total Liabilities	19,640	13,244
	Total Equity and Liabilities	42,904	35,034

By the order of Board of Director For Bharat Parenterals Limited

Bharat R. Desai Managing Director Place: Vadodara

Date: 09th November, 2023





BHARAT PARENTERALS LIMITED Regd. Office : VIII Harlpura, TA Savil, District: Vadodara - 391 520 CIN:124231G11992PLC018217 Wobsite: www.bplindia.in

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED BOTH SEPTEMBER, 2023

i:	f barticulars	For the portod circlet Bills September 2023	Per the pertect maked 20th Suptember 2022	For the year ended 33s March, 2023
-		Unaudited	Unaudited	Audited
	ash flow from operating activities notic before the arm tax	1,461	1,535	2,35
1	Adjustments for :			
- 1	Share of (Profit) Aloss to inlocitly	100	13	G
ш	Depreciation and amortisation expanse	033	3/30	58
ш	(Galn)/ Loss on Sales of Property, Plant and Equipments (Net)	6	18	
31	Lair valuation of investments, through EVIPL		[9]	2
ш		1	(11)	(5
ш	(Gain)/ Loss on Sales of Investment (Not)	14	20	<u> </u>
ш	Sharry Classed Payanoni	1		
ш	Finance Cost	151	GC	2:
ш	Unvealised Foreign exchange this treation	(97)	(231)	1
1	Interest Induina	(14)	(91)	€1
-	Operating profit before worlding capital changes	2,005	1,596	3,25
p	Viovements in working capital:			
- 68	Jurrout Assets			
-11	(incrusse) / Decrease in trade receivables	(1,524)	[4,059)	(3,9)
ш	(Increase) / Decrease in Inventories	[231]	(1,377)	{1,7
П	(Incruase) / Decrease in other financial assets	[97]	1,976	1,9
		(a)	2	
П	(Increase) / Decrease in Loans	(701)	(610)	(1,1
1	(Increase) / Decrease in other current assets	[/01)	(dro)	
Щ.,	(increase) / Decrease in other non current assets		50	
C	Surrent Ubbilities			
	Increase / (Decrease) in track payables	105	1,589	3.4
ш	Increase / (Decrease) in provisions	39	GE.	1
И	Increase / (Decreuse) in other content flabilities	69.3	180	6
ł	Increase / (Decrease) in other financial flabilities	169	285	3
1	Cash generated from operations :	605	49	3,0
	Direct taxes poid (not)	396	467	8
d.	Not cash from operating antivities (A)	256	(418)	2.1
П	Not cash from operating anistices (4)	- 20	Cross	
c	ash flows from investing activities		55	
в	Purchase of Property, plant and equipments			
ш	(Including Capital work in progress including capital Advance)	(5,062)	(4,005)	(9,1
- 11	Processes of sale of Property, plant and equipments		100	1
П			223	1,1
ш	Purchase/(Sale) of Investments	*20	7.3	
ш	(Increase) / Decrease Bank Balances other than Cosh and cash equivalents	HO:	(1)	
П	Interest Received	5	191	1
ij,	Net cash (used) in Investing activities (D)	(4,944)	(3,592)	17.7
11.	Cash flow from financing activities :			
- 1		45		- 19
۲	Proceeds from Issue of shares			3
ш	Proceeds from long term Borrowings	3,506		
	Repayment of long term Borrowings	(125)	(122)	
Ш	Proceeds/ (Repayment) of short term Barrowings	1,698	2,725	3,3
	Finance Cost	(151)	(60)	(2
	Increase / (Decrease) in Non-controlling Interest	310	1,743	3,0
١.	Net cash (used) in financing activities (C.)	5,272	4,286	6,0
ľ	VET INCREASE IN CASH AND CASH EQUIVALENTS [(A) + (B) + [C)]	584	277	4
	YAGH AND CASH EQUIVALENTS AT THE BEGINTUNG OF THE YEAR	784	340	-
	Belances with bonics			
ш.	a) in current accounts	1,354	132	
- Ia	b) In Cash Credit Account		484	
II.	7, 1, 4-4.1	1,354	614	7
E	iffect of exchange differences on restatement of foreign currency cash and			
	ash equivalents	10		
		1,364	614	
c	ash on Hand	5	2	
			617	5
	ASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	1,368		

By the order of Board of Director For Bhorot Parenterals Limited

Managing Director Place : Vadodara Date : 09th November, 2023

