



Date 14-11-2023

Ref. No. ANY 23-24 BSE-144

To.

Department of Corporate Services

BSE Limited

P J Tower, Dalal Street

Mumbai-400001

Ref: - BSE Security Code: 540694

Sub - Unaudited financial result (standalone and consolidated) for the quarter & half year ended 30th September, 2023.

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, this to submit that the Board of Directors of the company in its meeting held on today i.e. 14th November, 2023, has inter-alia approved the following agendas:-

- (I) Unaudited financial result (standalone and consolidated) as per India Accounting Standards for the quarter & half year ended 30th September 2023; and
- (2) Limited review report (standalone and consolidated) by M/s Raman Wadhwa & Co., Statutory Auditor of the Company.
- (3) To consider and approve the resignation of Statutory Auditor M/s Raman Wadhwa & Co., Chartered Accountant (FRN 012037N & M. no. 527055)

The Board meeting was commenced at 05:00 pm and concluded at 06:30 Pm

Kindly take the same on your record.

Yours faithfully

For ANG Lifesciences India Limited

Renu Kaur Company Secretary



Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar. E-mail: ishantsharma2187@yahoo.com

Ref. No.and Year to Date 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 ANG Lifesciences India Limited

- We have reviewed the accompanying statement of Unaudited Standalone financial results ('the Statement') of ANG Lifesciences India Limited ('the Company') for the quarter ended 30 September 2023, ('the statement') attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Ramag Wadhwa & Co. Chartered Accommant

CA Ishani Skuma M nov.527058

FRN no. 012037N UDIN 23 52 7 05 5 BU RPLY 8478

Date 14.11.2023





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Non-current assets a) Property, plant and equipment b) Right of use assets c) Financial assets i) Investments ii) Other financial assets c) Other non-current assets Total non-current assets 2. Current assets (a) Inventories (b) Financial assets ii) Trade receivables ii) Cash and cash equivalents iii) Other bank balances v) Other financial assets (c) Other current assets Total current assets Assets held for sale Total assets B. Equity and liabilities Equity (a) Equity share capital (b) Other equity Total equity Liabilities 1. Non-current liabilities (a) Financial liabilities ii) Deferred tax liabilities iii) Other financial liabilities (b) Deferred tax liabilities (net) (c) Provisions	378.02 352.00 14.09 29.02 8,056.31 3,624.54 7,249.77 135.59 549.48 1,293.22 3,267.44 16,120.04 170.00	272.26 352.00 10.32 29.02 8,259.72 3,738.93 7,811.26 20.14 585.06 1,321.26 3,344.47 16,821.12 170.00
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(b) Other equity Total equity Liabilities 1. Non-current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Deferred tax liabilities (c) Provisions	7,215.66	7,247.69
Total equity Liabilities 1. Non-current liabilities (a) Financial liabilities i) Borrowings ii) Lease liabilities ii) Trade payables iii) Other financial liabilities (b) Deferred tax liabilities (net) (c) Provisions	8,521.49	8,553.53
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ii) Lease liabilities ii) Trade payables iii) Other financial liabilities (b) Deferred tax liabilities (net) (c) Provisions	942.59	1,006.4
ii) Trade payables iii) Other financial liabilities (b) Deferred tax liabilities (net) (c) Provisions	319.26	230.5
iii) Other financial liabilities (b) Deferred tax liabilities (net) (c) Provisions	209.00	196.8
(b) Deferred tax liabilities (net) (c) Provisions	222.31	383.9
(c) Provisions	138.42	149.6
(c) Provisions Total non-current liabilities	92.10	94.1
Total non-current liabilities	1,923.68	2,061.5
2. Current liabilities		
(a) Financial liabilities	4,480.99	4,268.
) Borrowings	77.84	50.
ii) Lease liabilities		
ii) Trade payables		5,526.
-Total outstanding dues of micro enterprises and small enterprises -Total outstanding dues of micro enterprises and small enterprises	5,516.58	667.
-Total outstanding dues of micro enterprises and small enterprises -Total outstanding dues of creditors other than micro enterprises and small enterprises	764.09	1,728.
iii) Other financial liabilities	764.09 1,822.49	619.
(b) Other current liabilities	764.09 1,822.49 582.35	The state of the s
(c) Provisions	764.09 1,822.49 582.35 7.83	7
(d) Current tax liabilities (net)	764.09 1,822.49 582.35 7.83 649.01	1,766
Total current liabilities Total equity and liabilities	764.09 1,822.49 582.35 7.83	





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Date.....

	ment of standalone unaudited results for the quarter and Particulars	Quarter ended 30 September 2023	Quarter ended 30 June 2023	Quarter ended	Six months ended 30 September 2023		Year ended 31 March 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from operations	2,957.68	5,060.80	5,839.46	8,018.48	12,995.09	20,700.55
II	Other income	33.48	34.32	20.17	67.80	32.51	984.24
	Total revenue (I+II)	2,991.16	5,095.12	5,859.63	8,086.28	13,027.60	21,684.79
	Expenses	10000		3,704.72	5,014.66	8,553.41	15,112.43
	Cost of materials consumed	1,988.62	3,026.04	25.07	315.97	(123.43)	(422.17)
	Changes in inventories of finished goods and work-in-progress	(20.02)	335.99 473.71	555.62	870.80	1,104.26	2,027.43
	Employee benefits expense	397.09 195.92	193.78	319.96	389.70	637.41	1,032.43
5.20 (1939)	Finance costs			190.12	390.69	378.21	851.63
	Depreciation and amortisation expenses	197.06	193.63 658.17	629.84	1,118.22	1,408.59	2,876.12
	Other expenses	460.05	4,881.32	5,425.33	8,100.05	11,958.45	21,477.87
	Total expenses (IV)	3,218.73	4,001.32	3,423.33			
v	Profit before exceptional items and tax (III-IV)	(227.57)	213.80	434.30	(13.78)	1,069.15	206.92
VI	Exceptional items						
VII	Profit before tax (V-VI)	(227.57)	213.80	434.30	(13.78)	1,069.15	206.92
	Tax expense			150.00	47.27	388.37	210.87
	(1) Current tax	(34.61)	81.88				62.27
	(2) Deferred tax	12.05	(27.76)			472.77	273.14
VIII	Total tax expense (1+2)	(22.56)	54.12	172.22	31.30	4/2.//	2/3.11
IX	Profit for the period (VII-VIII)	(205.01)	159.68	262.08	(45.34)	596.38	(66.22
X	Other comprehensive income:			28.17	17.78	113.77	95.72
	Items that will not be reclassified to profit or (loss)	6.97	10.81				
	Income tax relating to items that will not be reclassified to profit or loss	(1.75)	(2.72	(7.09			
ΧI	Total comprehensive income (IX+X)	(199.80)	167.77	283.16	(32.04	681.52	5.41
YII	Paid-up equity share capital (Face value ₹ 10/- per share)	1,305.83	1,305.83	1,295.83	1,305.83	1,295.83	1,305.83
XIII							7,247.69
XIV	1				(n or	5.26	(),()-
	- Basic and Diluted	(1.53)	1.28	2.19	(0.25) 5.20	1 0,0

See accompanying notes to the financial results.







Ref. No.

Standalone Cash Flow Statement		(₹ in lacs
	Six months ended 30 September 2023	Six months ended 30 September 2022
	(Unaudited)	(Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax		
Adjustment for:	(13.78)	1,069.15
Depreciation and amortization expense		
Bad debts written off	390,69	378.2
Provision for expected credit loss	25.51	5.19
Liabilities no longer required, written back	16.26	79.63
Finance cost	8.50	
Interest income	389.70	637.41
	(24.61)	(24.79
Gain on sale of property, plant and equipment	(1.34)	
Operating profit before working capital changes	790.93	2,144.78
Adjustments for movement in:		
Inventories	114.38	(257.67
Trade receivables	519.72	
Other financial assets	24.28	(56.19
Other assets		(237.81
Other financial liabilities	77.04	(149.25
Provisions	90.48	63.00
Trade payables	16.01	42.04
Other liabilities	89.39	427.80
Cash generated from operations	(37.54)	(323.12)
Income taxes paid	1,684.69	1,653.58
Net cash flow generated from operating activities	(1,164.54)	(132.33)
rest cash now generated from operating activities	520.15	1,521.25
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(46.30)	(603.25)
Proceeds from sale of property, plant and equipment	5.18	(003.23)
Loan to subsidiary company	5.16	(200.21)
Movement in fixed deposits	35.58	(200.31)
Interest received	24.61	150.80
Net cash flow used in investing activities	19.07	24,79 (627.97)
C. CASH FLOW FROM FINANCING ACTIVITIES		(021.51)
Maxament in chart tarm barraning (not)		
Movement in short term borrowings (net)	160.36	(98.19)
Movement in long term borrowings (net)	(11.72)	(174.08)
Interest paid	(370.50)	(623.85)
Payment of lease liabilities	(201.91)	
Net cash flow used in financing activities	(423.77)	(896.12)
Net Increase/(decrease) in cash and cash equivalents	115.45	(2.84)
Cash and cash equivalents at the beginning of the year	20.14	28.51
Cash and cash equivalents at the end of the year	135.59	25.67
Notes:		
Cash and cash equivalents include:	. /6	
Cash on hand	10.97	25.36
Balances with banks on current accounts	124.62	0.31
	135.59	25.67





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Notes:

- 1. ANG Lifesciences India Limited is a public listed company incorporated in India and is in the business of manufacturing and sales of finished pharmaceutical formulations in a dosage form of Dry Powder Injection Vials, Liquid Injections Vials, Ampoules, PFS, Hard Gelatin Capsules, Tablets, Soft Gelatin Capsules, Dry Syrups, Liquid Syrups and Suspension, Lotions etc. ANG's products portfolio comprises of major therapeutic categories such as Antibiotics, Antiviral, Antimalarial, Antiulcer, Carbapenem, Corticosteroid, Penicillin, Beta Lactamase Inhibitor etc.
- 2. The above audited standalone and consolidated financial results for the quarter and six months ended 30 September 2023 have been reviewed by the Audit Committee and approved by the Company's Board of Directors in their respective meetings held on 14 November 2023. The Statutory Auditors of the Company have expressed unmodified opinion on these results.
- 3. The above results of ANG Life Sciences India Limited ('the Company' or 'the Holding Company') and its subsidiary (the Holding and the subsidiary together referred to as 'the Group') have been prepared with in accordance with the recognition and measurement principles as laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standard) Amendment Rules, 2016 and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016 and other accounting principles generally accepted in India. Consequently, financial results for the quarter and six months ended 30 September 2023 have been aligned to comply with Ind AS requirements to make them comparable with current periods.
- 4. These financial results are available on the website of the Company at www.anglifesciences.com and are also available on the website of Bombay Stock Exchange at www.bseindia.com.
- 5. Previous period figures have been re-grouped/reclassified wherever necessary, to conform to current period's classification.

For and on behalf of the Board of Directors of

ANG Lifesciences India Limited

(Managing Director)

Place: Amritsar

Date: 14 November 2023



Raman Wadhwa & Co.



CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar. E-mail: ishantsharma2187@yahoo.com

Ref. No			
		Dated.	

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 ANG Lifesciences India Limited

- 1. We have reviewed the accompanying statement of Unaudited Consolidated financial results ('the Statement') of ANG Lifesciences India Limited ('the Holding Company') and its Wholly Owned Subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended 30 September 2023 and the consolidated year to date results for the period I April 2023 to 30 September 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
- 2. This 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement 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. 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. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.
- The statement includes the result of the following entities:
 Mansa Print & Publishers Ltd (Wholly Owned Subsidiary Company)

charter of beauty

Dated.



Raman Wadhwa & Co. |

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar. E-mail: ishantsharma2187@yahoo.com

Ref. No.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Raman Wadhwa & Co. Chartered Accountant

M. 100 027033 PRN no. 012037N DDIN 2352 055 BY RPLZ7501

Date 14.11.2023 Place Amzitsar

CA Ishank Sharma





Ref. No.

Consolidated Statement of Assets and Liabilities		(₹ in lacs
Particulars	As at 30 September 2023	As at 31 March 2023
	(Unaudited)	(Audited)
A. Assets		FIGURE STATE OF THE STATE OF TH
1. Non-current assets		
(a) Property, plant and equipment	8,179.30	8,542.50
(b) Right-of-use assets	378.02	272.27
(c) Financial assets	370.02	212.21
(i) Investments	2.57	2.57
(ii) Other financial assets	16.31	12.36
d) Income tax asset (net)	10.43	10.22
(e) Deferred tax asset (net)	413.58	411.99
(f) Other non-current assets	29.02	29.02
Total non-current assets	9,029.23	9,280.93
2. Current assets		
(a) Inventories	4,955.80	4,848.71
(b) Financial assets	4,755.60	4,040.71
(i) Trade receivables	7,656.22	8,314.82
(ii) Cash and cash equivalents	143.53	32.42
iii) Other bank balances	549.75	585.33
iv) Other financial assets	1,283.60	1,389.19
(c) Other current assets	3,145.54	3,348.89
Total current assets	17,734.44	18,519.36
Assest held for sale	170.00	170.00
Total assets	26,933.67	27,970.29
B. Equity and liabilities		
Equity and habilities		
(a) Equity share capital	1 205 92	1 205 92
(b) Other equity	1,305.83 7,271.83	1,305.83
Total equity	8,577.66	7,315.94 8,621.77
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,718.19	2,053.54
(ii) Lease liabilities	319.26	230.55
(iii) Trade payables	209.00	196.89
(iv) Other financial liabilities	222.31	383.91
(b) Deferred tax liabilities (net)	137.92	149.13
(c) Provisions	106.68	106.10
Total non-current liabilities	2,713.36	3,120.12
2. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,118.94	4,944.45
(ii) Lease liabilities	77.84	50.36
(iii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	5,801.51	5,864.12
-Total oustanding dues of creditors other than micro enterprises and small enterprises	1,244.85	954.50
(iv) Other financial liabilities	1,911.18	1,786.97
(b) Other current liabilities	829.78	852.78
(c) Provisions	9.54	8.94
(d) Current tax liabilities (net)	649.01	1,766.28
	15,642.65	16,228.40
Total current liabilities		
Total equity and liabilities	26,933.67	27,970.29





Ref. No.

Sta	tement of consolidated unaudited results for the quarter and	d six months ended 30				(₹ in lakhs except per share dat				
	Particulars	Quarter ended 30 September 2023	Quarter ended 30 June 2023	Quarter ended 30 September 2022	Six months ended 30 September 2023	Six months ended 30 September 2022	Year ended 31 March 2023			
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)			
I	Revenue from operations	3,326.19	5,646.25	5,982.04	8,972.44	13,352.79	21,000,11			
II	Other income	22.34	31.65	16.40	53.98	25.23	21,989.11 972.35			
III	Total revenue (I+II)	3,348.53	5,677.90	5,998.44	9,026.42	13,378.02	22,961.46			
IV	Expenses									
	Cost of materials consumed	2,201.40	3,413.88	3,706.20	5,615.28	8,455.61	15,608.02			
	Changes in inventories of finished goods and work-in-progress	(49.46)	281.74	(28.41)	232.27	(73.07)	(549.05)			
	Employee benefits expense	494.73	576.48	656.73	1,071.21	1,276.48	2,397.07			
	Finance costs	228.99	231.41	331.20	460.40	675.67	1,187.87			
	Depreciation and amortisation expenses	222.26	218.81	211.03	441.07	419.99				
	Other expenses	513.70	719.43	682.98	1,233.13	1,527.89	935.35			
	Total expenses (IV)	3,611.61	5,441.75	5,559.73	9,053.36	12,282.57	3,119.70 22,698.96			
v	Profit before exceptional items and tax (III-IV)	(263.09)	236.15	438.72	(26.94)	1,095.46	262.50			
VI	Exceptional items									
VII	Profit before tax (V-VI)	(263.09)	236.15	438.72	(26.94)	1,095.46	262.50			
	Tax expense									
	(1) Current tax	(34.61)	81.88	152.06	47.27	388.37	210.87			
	(2) Deferred tax	3.26	(20.94)	23.81	(17.69)	94.85				
VIII	Total tax expense (1+2)	(31.35)	60.94	175.87	29.58	483.22	77.85 288.72			
IX	Profit for the period (VII-VIII)	(231.73)	175.21	262.84	(56.52)	612.24	(26.22)			
X	Other comprehensive income:									
	Items that will not be reclassified to profit or (loss)	5.31	11.95	28.87	17.27	114.81	07.20			
	Income tax relating to items that will not be reclassified to profit or loss	(1.34)	(3.01)	(7.26)	(4.35)		97.39			
		(1.51)	(5.01)	(7.20)	(4.55)	(28.89)	(24.51)			
XI	Total comprehensive income (IX+X)	(227.76)	184.15	284.45	(43.60)	• 698.15	46.66			
XII	Paid-up equity share capital (Face value ₹ 10/- per share)	1,305.83	1,305.83	1,295.83	1,305.83	1,295.83	1,305.83			
XIII							7,315.94			
XIV	Earnings per equity share (of ₹ 10/- each)									
	a) Basic	(1.74)	1.41	2.20	(0.33)	5.39	0.36			
	b) Diluted See accompanying notes to the financial results.	(1.74)	1.41	2.20	(0.33)	5.39	0.36			







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Ref	No		

Adjustment for Depreciation and amortization expense Bad debts written off Provision for expected credit loss Finance cnor 16.26 Finance cnor 16.2	Consolidated Cash Flow Statement	Six months ended 30 September 2023	(₹ in lacs Six months ended 30 September 2022
(Lossy) Profit before tax (26.94) 1,05		(Unaudited)	(Unaudited)
Closs Profit before tax Closs Adjustment for a Adjustment for movement in fixed diposits Adjustment for movement for movement fo	A CASH FLOW FROM OPERATING ACTIVITIES		
Adjustment for Depreciation and amortization expense Bad debts written off 25.51 Provision for expected receit loss 16.26 Tevosion for expected receit loss 16.26 Tevosion for expected receit loss 16.25 Tevosion for expected receit loss 16.26 Tevosion for expected receit loss 16.26 Tevosion for expected receit loss 16.26 Tevosion for expected receit loss 16.25 Tevosion for movement in inventories 16.25 Tevosion for inventories 16.25 Tevosion 17.25 Tevosion 18.24 Tevosion 18.25 Tevosi			
Depreciation and amortization expense Bad debts written off 25.51 16.26 7.55 7.55 7		(26.94)	1,095.46
Bad debts written off Povision for expected reedit loss 16.26 Finance cost 16.27 Finance cost 16.26 Finance cost 16.27		441.07	410.00
Provision for expected credit loss 16.26 6 16.26 6 16.26 6 16.26 6 16.26 6 16.26 6 16.26 6 16.27 (2.26 16.			419.99
Finance cost 460,40 60 Interest income (16,97) (20,90 Cain on sale of fixed assets (1,34) Liabilities to longer required, written back (8,50) Dividend income Departing profit before working capital changes 888,53 2,25 Adjustments for movement in: (107,09) (100 Timel receivables (107,09) (100 Other financial assets (107,09) (100 Other financial assets (107,09) (100 Other financial assets (107,09) (100 Other financial inbilities (10,75) (14 Provisions (10,44) (24 Other labilities (20,99) (24 Other labilities (22,99) (24 Other labilities (22,99) (24 Other labilities (10,46) (10,46) (10,46) (10,46) Other labilities (10,46) (10			5.19 79.6
Interest income		크림의 사용을 보는 집 하는 기는 것은 것이 있다. 하는데 사용한 경우를 하게 되는 경우를 가게 되었다.	675.6
Rent income	Interest income		(24.5.
Gain on sale of fixed assets (1,34) Liabilities no longer required, written back (8,50)	Rent income		(24.3.
Liabilities no longer required, written back	Gain on sale of fixed assets		
Dividend income Departing profit before working capital changes Adjustments for movement in: Inventories Inventories Interest exercises Other financial assets Other financial assets Other financial liabilities Provisions I take payable Other liabilities Provisions Income taxes paid Other liabilities Purchase of property, plant and equipment Proceeds from sale sale sale sale sale sale sale sale			
See		(0.30)	(0.70
Adjustments for movement in: Inventories Trade receivables Other financial assets Other financial assets Other financial liabilities Provisions Trade payable Other financial liabilities Provisions Tade payable Other liabilities Other liabilities Provisions Tade payable Other liabilities (22.99) (24.83.6 (4.00) Cash generated from operations Income taxes paid Interest paid Interest received Interest paid		888 53	(0.70 2,250.69
Inventories		000.33	2,230.07
Trade receivables	바이트 아들은 사람이 가는 아들이 아들이 나는 사람들이 되었다면 하는데 아들이		
Other financial assets Other assets Other assets Other assets Other financial liabilities Provisions 110.46 Other financial liabilities Provisions 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 110.46 110.47 11			(100.27
Other assets (0.75) (145 Other financial liabilities (0.75) (146 Other financial liabilities (120.46 1 120.46 1			50.84
Other financial liabilities Provisions 120.46 1 120.46 1 120.46 1 18.44 4 4 248.36 Charle payable Other liabilities (22.99) (24 Cash generated from operations Income taxes paid Net cash flow generated from operating activities B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Rent received Rent received Rent cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Interest paid Movement in long term borrowings (net) Interest paid Movement in long term borrowings (net) Interest paid Movement in short term borrowings (net) Interest paid Movement in short term borrowings (net) Interest paid Interest paid Interest paid Movement in short term borrowings (net) Interest paid			(246.67
Provisions			(140.85
Trade payable 248,36 (4 (22,99) (24 (24,95) (24,95) (24,95) (24,95) (24,95) (24,95) (24,95) (24,95) (24,95) (14,47)			17.13
Cash generated from operations (22.99) (24 1,863.43 1,58 1,600 1,600 1,600 1,44 1,863.43 1,58 1,164.76 1,44		18.44	44.78
Cash generated from operations Income taxes paid Net cash flow generated from operating activities B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash flow used in financing activities Net lacash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts			(49.61)
Income taxes paid Net cash flow generated from operating activities B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Interest paid Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash and cash equivalents at the end of the year Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash on hand Balances with banks on current accounts			(242.96)
Net cash flow generated from operating activities B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash and cash equivalents at the beginning of the year Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts			1,583.08
B. CASH FLOW FROM INVESTING ACTIVITIES Purchase of property, plant and equipment Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net lancrase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts	1일의 : (2012년 1일 2012년 1일 2012년 1일 전문 1일 1일 2014년	The state of the s	(142.15)
Purchase of property, plant and equipment Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash flow used in financing activities Net lncrease/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts	Net cash now generated from operating activities	698.67	1,440.93
Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in long term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash flow used in financing activities Net lncrease/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts	B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds from sale of property, plant and equipment Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts	Purchase of property, plant and equipment	(46.40)	(603.83)
Movement in fixed deposits Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net lacrease/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash on hand Balances with banks on current accounts	HE TO BE TO BE BE BELLEVIS OF THE TO BE T		
Dividend received Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net lncrease/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts	나는 그리고 하는데 그리고 있는데 그리고 있다면 그리고 그리고 있다면 되었다면 그리고 있다면 그리고 있다면 하는데 그리고 있다면 그리고 있다면 그리고 있다면 그리고 있다면 그리고 있다면 그리고 있다면		149.46
Interest received Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts			0.70
Rent received Net cash flow used in investing activities C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) (109,53) (9) (109,53) (9) (441,20) (66 Payment of lease liabilities Net cash flow used in financing activities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 0,96 12.30 (422 24 25 (109,53) (9) (441,20) (66 (201,91) (1,014 25 25 25 25 25 25 25 26 27 27 28 29 20 20 21 21 20 20 21 21 22 23 23 24 23 25 26 27 28 29 20 20 21 21 21 22 23 24 25 25 26 27 28 29 20 20 21 21 22 20 21 21 22 23 23 24 25 25 26 27 28 29 20 20 21 21 22 20 21 21 21 22 22 23 23 24 25 25 26 27 28 29 20 20 21 21 21 22 22 23 23 24 24 25 26 27 28 28 28 28 28 28 28 28 28 28 28 28 28	Interest received	16.97	24.53
C. CASH FLOW FROM FINANCING ACTIVITIES Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts 152.78 (24 (109.53) (9) (441.20) (66 (201.91) (1,012) (599.86) (1,012) (1,012) (1,013) (1,014) (1,014) (1,014) (1,015) (1,014) (1,016) (1,016) (1,017) (1,0	Rent received	0.96	
Movement in long term borrowings (net) Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts 152.78 (24 (109.53) (90 (441.20) (66 (201.91) (21) (24)	Net cash flow used in investing activities	12.30	(429.14)
Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash on hand Balances with banks on current accounts (109.53) (441.20) (66) (201.91) (11.11) (10.53) (441.20) (66) (201.91) (10.53) (79.66) (201.91) (10.53) (90.66) (201.91) (10.53) (10.53) (10.66) (201.91) (10.67) (201.91) (10.66) (201.91) (10.67) (201.91) (10.67) (201.91) (10.67) (201.91)	C. CASH FLOW FROM FINANCING ACTIVITIES		
Movement in short term borrowings (net) Interest paid Payment of lease liabilities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts (109.53) (441.20) (66) (201.91) (11.11) ((32.11) (12.11) (13.12) (14.12) (14.12) (15.11) (17.11) (18.11) (19.12) (19.53) (19.12) (201.91) (109.53) (109.53) (201.91) (201.91) (109.53) (201.91) (201.91) (109.53) (201.91) (201.91) (109.53) (201.91) (201.91) (109.53) (201.91) (20	Movement in long term borrowings (net)	152.78	(248.07)
Interest paid Payment of lease liabilities Net cash flow used in financing activities Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts (441.20) (66) (201.91) (1,014) (599.86) (1,014) (11.11) (10.11) (11.11) (BE NEW HOLD		(98.71)
Payment of lease liabilities Net cash flow used in financing activities (201.91) (599.86) (1,014) Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts		TERROR TO THE PROPERTY OF THE	(667.89)
Net Increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 111.11 (d) 32.42 33. 143.53 33. 17.60 3 17.60 3 125.93	Payment of lease liabilities		ALE HILL
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 32.42 3.3 143.53 3.3 17.60 3.3	Net cash flow used in financing activities	(599.86)	(1,014.67)
Cash and cash equivalents at the beginning of the year Cash and cash equivalents at the end of the year Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 32.42 3.3 143.53 3.3 17.60 3.3	Net Increase/(decrease) in cash and cash equivalents	111 11	(2.88)
Cash and cash equivalents at the end of the year 143.53 33 Notes: Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 17.60 3 125.93		· · · · · · · · · · · · · · · · · · ·	34.60
Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 17.60 3 125.93			31.72
Cash and cash equivalents include: Cash on hand Balances with banks on current accounts 17.60 3 125.93			
Cash on hand 17.60 3 Balances with banks on current accounts 125.93			
Balances with banks on current accounts		17.60	31.15
			0.57
1/2 52	Datanecs with Danks on current accounts	143.53	31.72





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As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about allocation of resources. The accounting principles used in the preparation of the consolidated unaudited financial results are consistently applied to record revenue and expenditure in individual segments. Accordingly, the consolidated unaudited segment wise revenue, results, assets, and liabilities is as follows:

(₹ in lacs)

S.No.	. Particulars		Quarter ended			Six months ended	
		30 September	30 June 2023 (Unaudited)	30 September 2022 (Unaudited)	30 September 2023 (Unaudited)	30 September 2022 (Unaudited)	Year ended 31 March 2023 (Audited)
		2023 (Unaudited)					
a) Pharmaceuticals	2,957.68	5,060.80	5,839.46	8,018.48	12,995.09	20,700.55	
b) Printing and packagings	456.79	679.39	372.94	1,136.18	1,358.38	2,420.51	
Total	3,414.47	5,740.19	6,212.40	9,154.66	14,353.47	23,121.06	
Less: Inter segment revenue	88.28	93.94	230.37	182.22	1,000.68	1,131.95	
Revenue from operations	3,326.19	5,646.25	5,982.04	8,972.44	13,352.79	21,989.11	
2	Segment results (profit before tax and					20,002177	21,707.11
	finance cost from each segment)						
	a) Pharmaceuticals	(31.66)	407.69	747.91	376.03	1,698.23	1,239.35
	b) Printing and packagings	10.79	63.68	22.00	74.48	72.89	226.25
	Total	(20.87)	471.37	769.91	450.50	1,771.12	1,465.60
	Less: Finance costs	242.22	235.22	331.20	477.44	675.67	1,203.10
	Profit before tax	(263.09)	236.15	438.71	(26.94)	1,095.45	262.50
	Particulars				As at 30 Septmber	As at 30 September	As at 31 March 2023
2	0				2023	2022	(Audited)
3	Segment Assets						
	a) Pharmaceuticals				23,344.09	26,675.96	24,448.18
	b) Printing and packagings			3,589.59	2,287.34	3,522.11	
	Total Segment assets			26,933.68	28,963.30	27,970.29	
4	Segment liabilities					- YILD BL	
	a) Pharmaceuticals				15,824.86	17,458.30	16,697.33
	b) Printing and packagings				2,531.15	2,429.94	2,651.71
	Total Segment liabilities				18,356.01	19,888.24	19,349.04

