



# PARENTERAL DRUGS (INDIA) LIMITED

Regd. Office: 340, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (West), Mumbai-400 053 (MH) India;  
Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl\_mumbai@pdindia.com; Website: www.pdindia.com

Date: 13<sup>th</sup> November, 2019

To  
National Stock Exchange of India Limited  
Exchange Plaza  
Plot No. C/1, G Block  
Bandra Kurla Complex  
Bandra (E), Mumbai- 400051

To  
Bombay Stock Exchange Limited  
Phiroze Jejeebhoy Towers  
Rotund Bldg., Dalal Street  
Mumbai- 400051

SYMBOL: PDPL

Scrip Code: 524689

Sub: - Submission of Unaudited Financial Results for the Quarter ended on 30<sup>th</sup> September, 2019

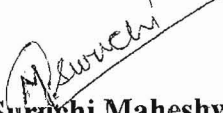
Dear Sir/Ma'am

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith Unaudited Financial Results of the Company (on both Standalone and Consolidated basis) for the quarter ended 30<sup>th</sup> September, 2019.

This is for the information of the Exchange and Members thereof.

Kindly take the same on record.

Thanking You  
for Parenteral Drugs (India) Limited

  
Surnchi Maheshwari  
Company Secretary





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## PARENTERAL DRUGS (INDIA) LIMITED

Regd. Office : 340, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai

UN AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended 30-09-2019 (Unaudited)	Quarter Ended 30-06-2019 (Unaudited)	Quarter Ended 30-09-2018 (Unaudited)	Year to Date 30-09-2019 (Unaudited)	Year to Date 30-09-2018 (Unaudited)	Year Ended 31-03-2019 (Audited)
I	(a) Revenue From Operation	734.31	871.60	889.49	1605.91	1945.81	3202.78
II	(b) Other Income	1.80	1.30	0.93	3.10	3.34	143.52
III	<b>Total Income (I+II)</b>	<b>736.11</b>	<b>872.90</b>	<b>890.42</b>	<b>1609.01</b>	<b>1949.15</b>	<b>3346.30</b>
IV	<b>Expenditure</b>						
	Cost of Material Consumed	170.88	151.76	280.87	322.64	477.05	757.17
	Purchase of Stock In Trade	0.00	0.00	-	0.00	0.00	0.00
	Change in Inventories of Finished Goods, Stock In trade and Work in Progress	-1.35	109.54	(75.61)	108.19	-122.40	-111.15
	Employee Benefit Expenses	451.58	455.62	490.43	907.20	988.26	1994.02
	Finance costs	2716.15	2599.19	2,385.93	5315.34	4671.39	9605.44
	Depreciation and Amortisation Expenses	434.31	434.30	463.43	868.61	928.32	6911.94
	Other Expenditure	479.15	552.03	578.20	1031.18	1215.64	2328.65
	<b>Total Expenses (IV)</b>	<b>4250.71</b>	<b>4302.44</b>	<b>4123.25</b>	<b>8553.15</b>	<b>8158.26</b>	<b>21486.07</b>
V	<b>Profit / (Loss) before exceptional items and Tax (I-IV)</b>	<b>(3,514.61)</b>	<b>(3,429.54)</b>	<b>(3,232.83)</b>	<b>(6,944.15)</b>	<b>(6,209.11)</b>	<b>(18,139.77)</b>
VI	Exceptional items						
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(3,514.61)</b>	<b>(3,429.54)</b>	<b>(3,232.83)</b>	<b>(6,944.15)</b>	<b>(6,209.11)</b>	<b>(18,139.77)</b>
VIII	<b>Tax Expenses</b>						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-683.22	(660.93)	(546.86)	(1344.15)	(1139.11)	(3349.07)
IX	<b>Net Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(2,831.39)</b>	<b>(2,768.61)</b>	<b>(2,685.97)</b>	<b>(5,600.00)</b>	<b>(5,070.00)</b>	<b>(14,790.70)</b>
X	Net Profit / (Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	<b>Net Profit / (Loss) from discontinued operations (after Tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(2,831.39)</b>	<b>(2,768.61)</b>	<b>(2,685.97)</b>	<b>(5,600.00)</b>	<b>(5,070.00)</b>	<b>(14,790.70)</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Item that will not be reclassified to Profit or loss	-0.19	(1.48)	(1.09)	(1.67)	(2.18)	(25.07)
	(ii) Income tax relation to Item that will not be reclassified to Profit or loss	-	-	-	-	-	-
	B (i) Item that will be reclassified to Profit or loss	-	-	-	-	-	-
	(ii) Income tax relation to Item that will be reclassified to Profit or loss	-	-	-	-	-	-
XV	<b>Total comprehensive Income for the period (XIII+XIV) (comprising profit (loss) and other comprehensive income for the period)</b>	<b>(2,831.58)</b>	<b>(2,770.09)</b>	<b>(2,687.06)</b>	<b>(5,601.67)</b>	<b>(5,072.18)</b>	<b>(14,815.77)</b>
XVI	<b>Paid Up Equity share capital (Face value Rs.10/- each)</b>	<b>2,981.63</b>	<b>2,981.63</b>	<b>2,981.63</b>	<b>2,981.63</b>	<b>2,981.63</b>	<b>2,981.63</b>
XVII	<b>Earnings per share (for continuing operation) :</b>						
	(a) Basic	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)
	(b) Diluted	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)
XVIII	<b>Earnings per share (for discontinued operation) :</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	<b>Earnings per share (for discontinued &amp; continuing operation) :</b>						
	(a) Basic	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)
	(b) Diluted	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)



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CIN: L24100MH1983PLC126481



DRS is Accredited by  
JAS 3422 M508091212

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Sr. No.	Statement of Assets and Liabilities: Particulars	Standalone	
		As at 30-09-2019 (Unaudited)	As at 31-03-2019 (Audited)
<b>I.</b>	<b>ASSETS</b>		
<b>(1)</b>	<b>Non-current assets</b>		
	(a) Property, plant and equipment	34,780.04	35,648.65
	(b) Intangible assets	-	-
	(c) Financial Assets	-	-
	(i) Investments	257.85	257.85
	(ii) Loans	275.93	255.25
	(ii) Others	1.32	1.32
	(d) Other non-current assets	617.47	559.88
	(e) Deferred tax assets(net)	11,879.61	10,534.87
	<b>Total Non-current assets</b>	<b>47,812.22</b>	<b>47,257.82</b>
<b>(2)</b>	<b>Current assets</b>		
	(a) Inventories	112.17	397.06
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	6.20	9.43
	(iv) Bank balances ther than (iii) above	35.10	35.10
	(v) Loans	514.28	512.23
	(c) Other Current Assets	5,787.20	5,704.03
	<b>Total Current assets</b>	<b>6,454.94</b>	<b>6,657.85</b>
	<b>Total Assets</b>	<b>54,267.16</b>	<b>53,915.67</b>
<b>II.</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	2,981.63	2,981.63
	(b) Other Equity	(53,308.18)	(47,706.52)
	<b>Total Equity</b>	<b>(50,326.55)</b>	<b>(44,724.89)</b>
	<b>LIABILITIES</b>		
<b>(1)</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	10,862.55	10,871.05
	(ii) Other financial liabilities	-	-
	(b) Other non-current liabilities	14.25	15.00
	<b>Total Non-Current Liabilities</b>	<b>10,876.80</b>	<b>10,886.05</b>
<b>(2)</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1,348.98	1,186.97
	(iii) Other financial liabilities	86,010.58	80,695.43
	(b) Other current liabilities	5,504.10	5,034.44
	(c) Provisions	853.25	837.66
	<b>Total Current liabilities</b>	<b>93,716.91</b>	<b>87,754.50</b>
	<b>Tota Equity and Liabilities</b>	<b>54,267.16</b>	<b>53,915.67</b>

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CASH FLOW STATEMENT Particulars	Standalone	
	As at 30-09-2019 (Unaudited)	As at 31-03-2019 (Audited)
<b>Cash flow from operating activities</b>		
Profit/(Loss) before tax	(6,944.15)	(18,139.50)
Adjustments to reconcile profit before tax to net cash used in operating activities		-
Depreciation and impairment of property, plant and equipment	868.61	6,911.93
Remeasure of the defined benefit plans	(2.25)	(33.89)
Equity Instruments directly taken to OCI	-	-
Finance income	(2.63)	(9.61)
Finance costs	5,315.34	9,605.44
Provision for Gratuity and compensated absences	15.58	112.24
<b>Operating profit before working capital changes</b>	<b>(749.51)</b>	<b>(1,553.39)</b>
<b>Working capital adjustments</b>		-
(Increase)/ Decrease in inventories	284.89	(272.22)
(Increase)/ Decrease in trade and other receivables	-	36.89
(Increase)/ Decrease in other assets	(140.76)	45.77
(Increase)/ Decrease in Other Balance with Banks	0.00	41.76
Decrease/(Increase) in Long-term loans & advances	(22.72)	(12.35)
Increase/ (Decrease) in trade and other payables	162.01	(170.42)
Increase/ (Decrease) in other liabilities	5,784.07	47,762.58
<b>Cash generated from operations</b>	<b>5,317.98</b>	<b>45,578.63</b>
Income Tax paid	-	-
<b>Net cash flows from operating activities</b>	<b>5,317.98</b>	<b>45,578.63</b>
<b>Cash flow from investing activities</b>		-
Payment for purchase and construction of property, plant and equ	-	-
Purchase of Investments	-	-
Interest received	2.63	9.61
<b>Net cash flows from investing activities</b>	<b>2.63</b>	<b>9.61</b>
<b>Cash flow from financing activities</b>		-
Proceeds from issue of share capital	-	-
Increase/(decrease) in Short Term Borrowings	-	(12,793.54)
Increase/(decrease) in Long Term Borrowings	(8.50)	(23,180.49)
Finance charges paid	(5,315.34)	(9,605.44)
<b>Net cash flows from financing activities</b>	<b>(5,323.84)</b>	<b>(45,579.47)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(3.23)</b>	<b>8.77</b>
Cash and cash equivalents at the beginning of the year	9.43	0.66
Effect of exchanges rate changes on cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	<b>6.20</b>	<b>9.43</b>
<b>Reconciliation of Cash and Cash equivalents with the Balance Sheet</b>		
<b>Cash and Bank Balances as per Balance Sheet</b>		
Cash on hand	0.12	0.20
Bank balances	6.08	9.23
<b>Cash and Cash equivalents as restated as at the year end</b>	<b>6.20</b>	<b>9.43</b>



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## Notes to the financial results:

- 1 The above results were reviewed by the audit committee at their meeting held on 13-11-2019 and thereafter approved by Board of Directors at their meeting held on 13-11- 2019 .
- 2 The statutory auditors of the company have carried out limited review of the aforesaid results.
- 3 The above standalone financial results for the quarter and half year ended on September 30, 2019 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable beginning from April 1, 2017, the Company has for the first time adopted Ind AS with the transition date of April 1, 2016
- 4 At the moment the Company is having only one reportable segment in accordance with Ind AS 108 (segment reporting ) as the business under proposed real estate segment is yet to commence.
- 5 The previous period figures have been regrouped/rearranged wherever found necessary.
- 6 The Standalone financial results of the Company are available on the website of the company i.e. www.pdindia.com and on website of the BSE (www.bseindia.com) & NSE (www.nseindia.com)

Place: Indore  
Date: 13th November, 2019

For & on behalf of the Board of Directors

Vinod Kumar Gupta  
Managing Director  
DIN: 00039145



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Limited Review Report of unaudited standalone financial result for the quarter and half  
year ended on 30<sup>th</sup> September 2019

Review report to The Board of Directors of Parenteral Drugs (India) Limited

We have reviewed the accompanying statement of unaudited financial results of Parenteral Drugs (India) Limited for the quarter ended 30<sup>th</sup> September 2019 and year to date results for the period from 1<sup>st</sup> April 2019 to 30<sup>th</sup> September, 2019 ("the Statement"). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited 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 Singhal Jain & Co.  
Chartered Accountants  
Firm Regn No.013995C



Kamal Jain  
(Partner)

M. No.406604  
UDIN No 19406609AAAA56207

Place: Indore

Date: 13.11.2019





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### UN AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

(Rs in Lakh)

Sr. No.	Particulars	Quarter Ended 30-09-2019 (Unaudited)	Quarter Ended 30-06-2019 (Unaudited)	Quarter Ended 30-09-2018 (Unaudited)	Year to Date 30-09-2019 (Unaudited)	Year to Date 30-09-2018 (Unaudited)	Year Ended 31-03-2019 (Audited)
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	Purchase of Stock In Trade	0.00	0.00	-	0.00	0.00	0.00
	Change in Inventories of Finished Goods, Stock In trade and Work in Progress	-1.35	109.54	(75.61)	108.19	-122.40	-111.15
	Employee Benefit Expenses	451.58	455.62	490.43	907.20	988.26	1994.02
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	Other Expenditure	479.15	552.03	578.20	1031.18	1215.64	2328.65
	<b>Total Expenses (IV)</b>	<b>4250.71</b>	<b>4302.44</b>	<b>4123.25</b>	<b>8553.15</b>	<b>8158.26</b>	<b>21486.07</b>
V	<b>Profit / (Loss) before exceptional items and Tax (I-IV)</b>	<b>(3,514.61)</b>	<b>(3,429.54)</b>	<b>(3,232.83)</b>	<b>(6,944.15)</b>	<b>(6,209.11)</b>	<b>(18,139.77)</b>
VI	Exceptional items						
VII	<b>Profit / (Loss) before Tax (V-VI)</b>	<b>(3,514.61)</b>	<b>(3,429.54)</b>	<b>(3,232.83)</b>	<b>(6,944.15)</b>	<b>(6,209.11)</b>	<b>(18,139.77)</b>
VIII	<b>Tax Expenses</b>						
	(1) Current Tax	-	-	-	-	-	-
	(2) Deferred Tax	-683.22	(660.93)	(546.86)	(1344.15)	(1139.11)	(3349.07)
IX	<b>Net Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>(2,831.39)</b>	<b>(2,768.61)</b>	<b>(2,685.97)</b>	<b>(5,600.00)</b>	<b>(5,070.00)</b>	<b>(14,790.70)</b>
X	Net Profit / (Loss) for the period from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	<b>Net Profit / (Loss) from discontinued operations (after Tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(2,831.39)</b>	<b>(2,768.61)</b>	<b>(2,685.97)</b>	<b>(5,600.00)</b>	<b>(5,070.00)</b>	<b>(14,790.70)</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Item that will not be reclassified to Profit or loss	-0.19	(1.48)	(1.09)	(1.67)	(2.18)	(25.07)
	(ii) Income tax relation to Item that will not be reclassified to Profit or loss	-	-	-	-	-	-
	B (i) Item that will be reclassified to Profit or loss	-	-	-	-	-	-
	(ii) Income tax relation to Item that will be reclassified to Profit or loss	-	-	-	-	-	-
XV	<b>Total comprehensive Income for the period (XIII+XIV)(comprising profit (loss) and other comprehensive income for the period)</b>	<b>(2,831.58)</b>	<b>(2,770.09)</b>	<b>(2,687.06)</b>	<b>(5,601.67)</b>	<b>(5,072.18)</b>	<b>(14,815.77)</b>
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XVII	<b>Earnings per share (for continuing operation) :</b>						
	(a) Basic	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)
	(b) Diluted	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)
XVIII	<b>Earnings per share (for discontinued operation) :</b>						
	(a) Basic	-	-	-	-	-	-
	(b) Diluted	-	-	-	-	-	-
XIX	<b>Earnings per share (for discontinued &amp; continuing operation) :</b>						
	(a) Basic	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)
	(b) Diluted	(9.50)	(9.29)	(9.01)	(18.79)	(17.01)	(49.61)



Corp. Office: Shree Ganesh Chambers, A.B. Road, Navlakha Crossing,  
Indore-452 001 (M.P.) India; Ph.: (0731) 4092000, 6652000-03;  
Fax: (0731) 2401052; E-mail: pdpl@pdindia.com;  
CIN: L24100MH1983PLC126481



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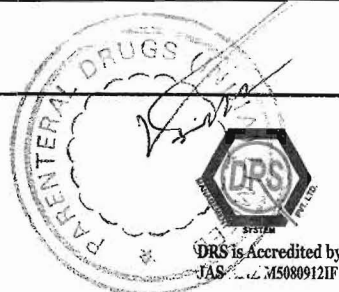


# PARENTERAL DRUGS (INDIA) LIMITED

Regd. Office: 340, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (West), Mumbai-400 053 (MH) India;  
Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl\_mumbai@pdindia.com; Website: www.pdindia.com

Statement of Assets and Liabilities:		Consolidated	
Sr. No.	Particulars	As at 30-09-2019 (Unaudited)	As at 31-03-2019 (Audited)
I.	<b>ASSETS</b>		
(1)	<b>Non-current assets</b>		
	(a) Property, plant and equipment	34,780.04	35,648.65
	(b) Intangible assets	-	
	(c) Financial Assets	-	
	(i) Investments	240.10	240.10
	(ii) Loans	276.18	255.51
	(ii) Others	1.32	1.32
	(d) Other non-current assets	703.22	645.63
	(e) Deferred tax assets(net)	11,879.61	10,534.87
	<b>Total Non-current assets</b>	<b>47,880.47</b>	<b>47,326.08</b>
(2)	<b>Current assets</b>		
	(a) Inventories	112.17	397.06
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	6.30	9.53
	(iv) Bank balances ther than (iii) above	35.10	35.10
	(v) Loans	514.28	569.90
	(c) Other Current Assets	5,860.13	5,719.28
	<b>Total Current assets</b>	<b>6,527.97</b>	<b>6,730.87</b>
	<b>Total Assets</b>	<b>54,408.44</b>	<b>54,056.95</b>
II.	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity share capital	2,981.63	2,981.63
	(b) Other Equity	(53,275.42)	(47,673.76)
	<b>Total Equity</b>	<b>(50,293.79)</b>	<b>(44,692.13)</b>
	Minority Interest	12.25	12.25
(1)	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	10,958.60	10,967.11
	(ii) Other financial liabilities	-	
	(b) Other non-current liabilities	14.25	15.00
	<b>Total Non-Current Liabilities</b>	<b>10,972.85</b>	<b>10,982.11</b>
(2)	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1,349.20	1,187.19
	(iii) Other financial liabilities	86,010.58	80,695.43
	(b) Other current liabilities	5,504.10	5,034.44
	(c) Provisions	853.25	837.66
	<b>Total Current liabilities</b>	<b>93,717.13</b>	<b>87,754.72</b>
	<b>Total Equity and Liabilities</b>	<b>54,408.44</b>	<b>54,056.95</b>

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## CASH FLOW STATEMENT

Consolidated

Particulars	As at 30-09-2019 (Unaudited)	As at 31-03-2019 (Audited)
<b>Cash flow from operating activities</b>		
<b>Profit/(Loss) before tax</b>	(6,944.15)	(18,139.79)
<b>Adjustments to reconcile profit before tax to net cash used in operating activities</b>		-
Depreciation and impairment of property, plant and equipment	868.61	6,911.93
Remeasure of the defined benefit plans	(2.25)	(33.89)
Equity Instruments directly taken to OCI	-	-
Finance income	(2.63)	(9.61)
Finance costs	5,315.34	9,605.47
Provision for Gratuity and compensated absences	15.58	(3.73)
<b>Operating profit before working capital changes</b>	<b>(749.50)</b>	<b>(1,669.61)</b>
<b>Working capital adjustments</b>		-
(Increase)/ Decrease in inventories	284.89	2,304.37
(Increase)/ Decrease in trade and other receivables	-	366.48
(Increase)/ Decrease in other assets	(198.44)	330.01
(Increase)/ Decrease in Other Balance with Banks	0.00	312.12
Decrease/(Increase) in Long-term loans & advances	34.96	125.82
Increase/ (Decrease) in trade and other payables	162.01	(3,932.36)
Increase/ (Decrease) in other liabilities	5,784.06	47,769.08
<b>Cash generated from operations</b>	<b>5,317.98</b>	<b>45,605.91</b>
Income Tax paid	-	-
Adjusted due to closure of subsidiaries	-	2,097.58
<b>Net cash flows from operating activities</b>	<b>5,317.98</b>	<b>47,703.48</b>
<b>Cash flow from investing activities</b>		-
Payment for purchase and construction of property, plant and equipment	-	9,888.04
Purchase of Investments	-	(240.00)
Interest received	2.63	9.61
<b>Net cash flows from investing activities</b>	<b>2.63</b>	<b>9,657.65</b>
<b>Cash flow from financing activities</b>		-
Proceeds from issue of share capital	-	-
Increase/(decrease) in Short Term Borrowings	-	(15,336.10)
Increase/(decrease) in Long Term Borrowings	(8.51)	(32,417.68)
Finance charges paid	(5,315.34)	(9,605.47)
<b>Net cash flows from financing activities</b>	<b>(5,323.84)</b>	<b>(57,359.25)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(3.23)</b>	<b>1.89</b>
Cash and cash equivalents at the beginning of the year	9.53	7.64
Effect of exchanges rate changes on cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	<b>6.30</b>	<b>9.53</b>
<b>Reconciliation of Cash and Cash equivalents with the Balance Sheet</b>		
<b>Cash and Bank Balances as per Balance Sheet</b>		
Cash on hand	0.12	0.20
Bank balances	6.18	9.33
<b>Cash and Cash equivalents as restated as at the year end</b>	<b>6.30</b>	<b>9.53</b>

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## Notes to the financial results:

The above results were reviewed by the audit committee at their meeting held on 13-11-2019 and thereafter approved by Board of Directors at their meeting held on 13-11-2019

The statutory auditors of the company have carried out limited review of the aforesaid results.

Additional information on standalone financial results are given below:

Particulars	Rs. In Lakh					
	Quarter Ended 30-09-2019 (Unaudited)	Quarter Ended 30-06-2019 (Unaudited)	Quarter Ended 30-09-2018 (Unaudited)	Year to Date 30-09-2019 (Unaudited)	Year to Date 30-09-2018 (Unaudited)	Year ended 31-03-2019 (Audited)
Total Income from operations	736.11	872.90	890.42	1,609.01	1,949.15	3,346.30
Profit/Loss before tax	(3,514.61)	(3,429.54)	(3,232.83)	(6,944.15)	(6,209.11)	(18,139.50)
Profit/Loss after tax	(2,831.58)	(2,770.09)	(2,687.06)	(5,601.67)	(5,072.18)	(14,815.51)

The Consolidated financial results for the quarter and half year ended on September 30, 2019 have been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable beginning from April 1, 2017, the Company has for the first time adopted Ind AS with the transition date of April 1, 2016

At the moment the Company is having only one reportable segment in accordance with Ind AS 108 (segment reporting) as the business under proposed real estate segment is yet to commence.

The previous period figures have been regrouped/rearranged wherever found necessary.

The Consolidated financial results of the Company are available on the web site of the company i.e. www.pdindia.com and on website of the BSE (www.bseindia.com) & NSE (www.nseindia.com)

For & on behalf of the Board of Directors

Place: Indore  
Date: 13th November 2019

Vinod Kumar Gupta  
Managing Director  
DIN 00039145



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Independent Auditor's Review Report On consolidated unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**TO THE BOARD OF DIRECTORS OF  
Parenteral Drugs (India) Limited**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Parenteral Drugs (India) Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income / loss of its associates and joint ventures for the quarter ended 30<sup>th</sup> September, 2019 and for the period from 1<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended 30<sup>th</sup> September 2019 and the corresponding period from 1<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 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.  
  
We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities: Parenteral Drugs (India) Limited, Parenteral Impex Limited, Parenteral Biotech Limited.





5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the branch auditors and other auditors referred to in paragraph 7 below, 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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.
6. We did not review the interim financial statements /financial information/ financial results of two Subsidiaries included in the consolidated unaudited financial results, whose interim financial statements/ financial information/ financial results reflect total revenue of Rs. Nil and Rs. Nil, total net profit/(loss) after tax of Rs. (-) 0.01 and Rs. (-) 0.04 lacs and total comprehensive income / loss of Rs. Nil and Nil for the quarter ended 30<sup>th</sup> September, 2019 and for the period from 1<sup>st</sup> April, 2019 to 30<sup>th</sup> September, 2019 and cash flows (net) of Rs. (-) 0.04 for the period from 1<sup>st</sup> April 2019 to 30<sup>th</sup> September, 2019 as considered in the respective standalone unaudited/ audited interim financial statements/ financial information/ financial results of the entities included in the Group as considered in the consolidated unaudited financial results, whose interim financial statements / financial information/ financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of the above matters.

For Singhal Jain & Co.  
Chartered Accountants  
Firm Regn No.013995C

*Kamal Jain*

Kamal Jain  
(Partner)  
M. No.406604



Place: Indore  
Date : 13.11.2019

UDIN No T9406604AAAAAS6207