Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl_mumbai@pdindia.com; Website: www.pdindia.com

Date: 10th November, 2020

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- 400001

SYMBOL: PDPL

Scrip Code: 524689

<u>Subject:-</u> Submission of Unaudited Financial Results for the Quarter and half year ended on 30th September, 2020

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 the Unaudited Financial Results of the Company (on both Standalone and Consolidated basis) for the quarter and half year ended 30th September, 2020.

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

Kindly take the same on record.

Thanking You for **Parenteral Drugs (India) Limited**

wellin

Surachi Maheshwari Company Secretary and Compliance Officer

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





Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl_mumbai@pdindia.com; Website: www.pdindia.com

PARENTERAL DRUGS (INDIA) LIMITED

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

| | (Rs in Lakh, unless otherwise stated) | | | | | | |
|-----------|--|--|--|--|---|---|---------------------------------------|
| Sr. No. | Particulars | Quarter Ended 30-09-2020 (Unaudited) | Quarter Ended 30-06-2020 (Unaudited) | Quarter Ended 30-09-2019 (Unaudited) | Year to Date 30-09-2020 (Unaudited) | Year to Date 30-09-2019 (Unaudited) | Year Ended 31-03-2020 (Audited) |
| | | | | | | | |
| | | 164.14 | | | 756.00 | | |
| I | (a) Revenue From Operation (Gross) | 464.14 | 291.89 | 734.31 | 756.03 | 1,605.91 | 3,187.48 |
| II | (b) Other Operating Income | 1.38 | 1.18 | 1.80 | 2.56 | 3.10 | 25.18 |
| III IV | Total Income (I+II) | 465.52 | 293.07 | 736.11 | 758.59 | 1,609.01 | 3,212.66 |
| 10 | Expenditure Cost of Material Consumed | 219.90 | 152.73 | 170.88 | 372.63 | 322.64 | -10 40 |
| | Purchase of Stock In Trade | 219.90 | . 152.75 | 170.00 | 372.03 | 322.04 | 518.40 |
| | Change in Inventories of Finished Goods, Stock In | | | | | | |
| | trade and. Work in Progress | 86.46 | (58.46) | (1.35) | 28.00 | 108.19 | 113.70 |
| | Employee Benefit Expenses | 488.55 | 439.53 | 451.58 | 928.08 | 907.20 | 1,920.50 |
| | Finance costs | 3,103.30 | 2,985.21 | 2,716.15 | 6,088.51 | 5,315.34 | 10,995.5 |
| | Depreciation, Amortisation and Impairment Expense | | 433.64 | 434.31 | 867.29 | 868.61 | 1,734.5 |
| | Other Expenditure | 315.85 | 340.78 | 479.15 | 656.63 | 1,031.18 | 2,103.1 |
| | Total Expenses (IV) | 4,647.71 | 4,293.43 | 4,250.71 | 8,941.14 | 8,553.15 | 17,385.99 |
| V | Profit / (Loss) before exceptional | | 1/200110 | -1/2001/1 | 0/041.14 | 0,000.10 | 17/000.00 |
| v | items and Tax (I-IV) | (4,182.19) | (4,000.36) | (3,514.61) | (8,182.55) | (6,944.15) | (14,173.33 |
| VI | Exceptional items | - | - | | | | |
| VII | Profit / (Loss) before Tax (V-VI) | (4,182.19) | (4,000.36) | (3,514.61) | (8,182.55) | (6,944.15) | (14,173.33 |
| VIII | Tax Expenses | 1.1 | | 1-1-1-1 | (| | |
| | (1) Current Tax | | | - | | | |
| | (2) Deferred Tax | (814.75) | (778.51) | (683.22) | (1,593.26) | (1,344.15) | (2,766.3 |
| 24.25 | Net Profit / (Loss) for the period from | | | | , | | |
| IX | continuing operations (VII-VIII) | (3,367.44) | (3,221.85) | (2,831.39) | (6,589.29) | (5,600.00) | (11,406.99 |
| | Net Profit / (Loss) for the period from | (3,307.44) | (3,221.05) | [2,851.35] | (0,509.29) | 13,000.00) | (11,400.9 |
| Х | | | | | | | |
| | discontinuing operations | | | - | | | |
| XI | Tax expense of discontinuing operations | - | | - | - | | |
| XII | Net Profit / (Loss) from discontinued operations (after Tax) (X-XI) | | | - | | | |
| XIII | Profit/(loss) for the period (IX+XII) | (3,367.44) | (3,221.85) | (2,831.39) | (6,589.29) | (5,600.00) | (11,406.99 |
| XIV | Other Comprehensive Income | | | | | | |
| | A (i) Item that will not be reclassified to Profit or loss | (4.38) | (7.83) | (0.19) | (12.21) | (1.67) | (31.2 |
| | (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 | - | - | - | - | - | |
| | Total comprehensive Income for the period | (3,371.82) | (3,229.68) | (2,831.58) | (6,601.50) | (5,601.67) | (11,438.19 |
| xv | (XIII+XIV)(comprising profit (loss) and | | | | | | |
| | other comprehensive income for the period) | | | the contraction to a second | | | |
| XVI | Paid Up Equity share capital(Face value Rs.10/-each) | 2,981.63 | 2,981.63 | 2,981.63 | 2,981.63 | 2,981.63 | 2,981.63 |
| XVII | Earnings per share (for continuing operation) | | | | | | |
| | (a) Basic (In Rs) (b) Diluted (In Rs) | (11.31) (11.31) | (10.83) (10.83) | (9.50) (9.50) | (22.14) (22.14) | (18.79) (18.79) | (38.36 |
| XVIII | Earnings per share (for discontinued operation): (a) Basic (In Rs) | - | | - | | - | 5 |
| | (b) Diluted (In Rs) | - | | | | | |
| XIX | Earnings per share (for discontinued & | | | | | | |
| | continuing operation) : | (11.21) | (10.03) | (0 50) | (22.14) | (18.79) | (38.3) |
| | (a) Basic (In Rs) | (11.31) | (10.83) | (9.50) | (22.14) | | |
| | (b) Diluted (In Rs) | (11.31) | (10.83) | (9.50) | (22.14) | (18.79) | (38.36 |



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





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Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl_mumbai@pdindia.com; Website: www.pdindia.com

| Sr. No. I. (1) | Statement of Assets and Liabili Particula | | STAND As at 30-09-2020 | As at 31-03-2020 | | |
|----------------------|--|-----------------------------|---------------------------|---------------------|--|--|
| I. | | irs | AS at 30-09-2020 | | | |
| | 400570 | | (Unaudited) | (Audited) | | |
| | | | (onaudited) | (Audited) | | |
| (1) | A33L13 | | | | | |
| | Non-current assets | | | | | |
| | (a) Property, plant and equipment | | 33,046.77 | 33,914.06 | | |
| | (b) Intangible assets | | - (| - | | |
| | (c) Financial Assets (i) Investments | | 257.85 | 257.85 | | |
| | (ii) Loans | | 279.18 | 278.93 | | |
| | (iii) Others | | - | - | | |
| | (d) Other non-current assets | | 610.78 | 607.05 | | |
| | (e) Deferred tax assets(Net) | | 14,909.72 | 13,312.17 | | |
| | Total Non-current assets | | 49,104.30 | 48,370.06 | | |
| | | 8 | 10/10 100 | 10,07 0100 | | |
| (2) | Current assets | | 48.90 | 125.54 | | |
| | (a) Inventories (b) Financial Assets | | 48.90 | 125.54 | | |
| | (i) Investments | • | - | - 7 | | |
| | (ii) Trade receivables | | - | _ * | | |
| | (iii) Cash and cash equivalents | | 6.91 | 10.73 | | |
| | (iv) Bank balances ther than (iii) | above | - | - | | |
| | (v) Loans | | 860.34 | 846.74 | | |
| | (c) Other Current Assets | | 5,714.30 | 5,690.87 | | |
| | Total Current assets | | 6,630.45 | 6,673.88 | | |
| | | Total Assets | 55,734.75 | 55,043.94 | | |
| | | | | | | |
| II. | EQUITY AND LIABILITIES | | | | | |
| | (a) Equity share capital | | 2,981.63 | 2,981.63 | | |
| | (b) Other Equity | | (65,746.22) | | | |
| | Total Equity | | (62,764.59) | (56,163.08) | | |
| | LIABILITIES | | | | | |
| (1) | Non-Current Liabilities | | | | | |
| | (a) Financial Liabilities | | | 10 (00 51 | | |
| | (i) Borrowings | | 10,623.51 | 10,623.51 | | |
| | (ii) Other financial liabilities | | 12.75 | 13.50 | | |
| | (b) Other non-current liabilities Total Non-Current Liabilities | | 10,636.26 | 10,637.01 | | |
| | Fotal Hole Current Elabilities | | 200 M 200 200 200 200 | | | |
| (2) | Current liabilities | | | | | |
| | (a) Financial Liabilities | | | | | |
| | (i) Borrowings | | - | - | | |
| | (ii) Trade payables | | 711.85 | 792.98 91,570.14 | | |
| | (iii) Other financial liabilities | | 97,628.55 8,514.39 | 7,261.31 | | |
| | (b) Other current liabilities(c) Provisions | | 1,008.29 | 945.58 | | |
| | | | | | | |
| | Total Current liabilities | | 107,863.08 | 100,570.01 | | |
| | Т | otal Equity and Liabilities | 55,734.75 | 55,043.94 | | |
| | | | ORUGS | Jun | | |
| | | S C S Structhurt | | | | |
| | | | SAN | | | |

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





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PDPL.

| | AMOUNT | | | | |
|--|-----------------------------------|-------------------------------|--|--|--|
| CASH FLOW STATEMENT | AMOUNT RS. IN LAKHS STANDALONE | | | | |
| Particulars | As at 30-09-2020 | As at 31-03-2020 | | | |
| Farticulars | (Unaudited) | (Audited) | | | |
| Profit/(Loss) before tax | (8,182.56) | (14,173.33) | | | |
| Adjustments to reconcile profit before tax to net cash |) | | | | |
| used in operating activities | | | | | |
| Depreciation and impairment of property, plant and | 867.29 | 1,734.58 | | | |
| Remeasure of the defined benefit plans | (16.50) | (42.16) 0.00 | | | |
| Equity Instruments directly taken to OCI Finance income | 0.00 (2.34) | (7.89) | | | |
| Finance costs | 6,088.51 | 10,995.57 | | | |
| Provision for Gratuity and compensated absences | 62.71 | 107.91 | | | |
| Operating profit before working capital changes | (1,182.89) | (1,385.32) | | | |
| Working capital adjustments | | | | | |
| (Increase)/ Decrease in inventories | 76.64 | 271.52 | | | |
| (Increase)/ Decrease in trade and other receivables | 0.00 | 0.00 | | | |
| (Increase)/ Decrease in other assets | (27.16) | (32.69) | | | |
| (Increase)/ Decrease in Other Balance with Banks | 0.00 | 35.09 | | | |
| Decrease/(Increase) in Long-term loans & advances | . (13.85) | (358.18) | | | |
| Increase/ (Decrease) in trade and other payables | (81.13) | (393.99) | | | |
| Increase/ (Decrease) in other liabilities | 7,310.74 6,082.35 | 13,100.08 11,236.51 | | | |
| Cash generated from operations | 0.00 | 0.00 | | | |
| Income Tax paid Net cash flows from operating activities | 6,082.35 | 11,236.51 | | | |
| Cash flow from investing activities | | | | | |
| Payment for purchase and construction of property, plant and | 0.00 | 0.00 | | | |
| Purchase of Investments | 0.00 | 0.00 | | | |
| Interest received | 2.34 | 7.89 | | | |
| Net cash flows from investing activities | 2.34 | 7.89 | | | |
| Cash flow from financing activities | 0.00 | 0.00 | | | |
| Proceeds from issue of share capital | 0.00 | 0.00 0.00 | | | |
| Increase/(decrease) in Short Term Borrowings | 0.00 | (247.54) | | | |
| Increase/(decrease) in Long Term Borrowings | (6,088.51) | (10,995.57) | | | |
| Finance Costs Net cash flows from financing activities | (6,088.51) | (11,243.11) | | | |
| Net increase / (decrease) in cash and cash equivalents | (3.82) | 1.29 | | | |
| Cash and cash equivalents at the beginning of the year | 10.72 | 9.43 | | | |
| Effect of exchanges rate changes on cash and cash | 0.00 | 0.00 | | | |
| Cash and cash equivalents at the end of the year | 6.90 | 10.72 | | | |
| Reconciliation of Cash and Cash equivalents with the | | | | | |
| Balance Sheet | | | | | |
| Cash and Bank Balances as per Balance Sheet | | | | | |
| Cash on hand | 0.11 | 0.05 | | | |
| Bank balances | 6.79 | 10.67 | | | |
| Cash and Cash equivalents as restated as at the year | | | | | |
| end | 6.90 | 10.72 | | | |
| | | / 1 | | | |

Corp. Office: Shree Ganesh Chambers, A.B. Road, Navlakha Crossing, Indore-452 001 (iv. 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

Notes to the financial results:

- 1 The above results were reviewed by the audit committee at their meeting held on 10-11-2020 and thereafter approved by Board of Directors at their meeting held on 10-11- 2020.
- 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 30 th September 2020 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 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 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: 10th November 2020





Singhal Jain & Co. CHARTERED ACCOUNTANTS



Limited Review Report of unaudited standalone financial result for the quarter and half year ended on 30th September 2020

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 30th September 2020 and year to date results for the period from 1st April 2020 to 30th September, 2020 ("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

Place: Jaipur Date : 10.11.2020

UDINI 20406604 AAAAAA07233

A-18, Indrapuri Colony, Lal Kothi, Tonk Road, Jaipur, 302006 (Raj.) +91 8233600787, 0141-4010787 Email :- cajainkamal@gmail.com



Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl_mumbai@pdindia.com; Website: www.pdindia.com

PARENTERAL DRUGS (INDIA) LIMITED

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

UN AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

| | | | (Rs in Lakh) | | | | | | |
|----------|--|--|--|--|------------|---|---------------------------------------|--|--|
| Sr. No. | Particulars | Quarter Ended 30-09-2020 (Unaudited) | Quarter Ended 30-06-2020 (Unaudited) | Quarter Ended 30-09-2019 (Unaudited) | | Year to Date 30-09-2019 (Unaudited) | Year Ended 31-03-2020 (Audited) | | |
| | | | | | | | | | |
| 1 | (a) Revenue From Operation | 464.14 | 291.89 | 734.31 | 756.03 | | 3187. | | |
| 11 | (b) Other Income | 1.38 | 1.18 | | 2.56 | | 25. | | |
| 111 | Total Income (I+II) | 465.52 | 293.07 | 736.11 | 758.59 | 1609.01 | 3212. | | |
| IV | Expenditure | | | | | | | | |
| _ | Cost of Material Consumed Purchase of Stock In Trade | 219.90 | 152.73 | | . 372.63 | | 518. | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0. | | |
| | Change in Inventories of Finished Goods, Stock In trade and | | | | | | | | |
| | Work in Progress | 86.46 | -58.46 | -1.35 | 28.00 | 108.19 | 113. | | |
| | Employee Benefit Expenses | 488.55 | 439.53 | 451.58 | 928.08 | | 1920. | | |
| | Finance costs | 3103.30 | 2985.21 | | 6088.51 | | 10995. | | |
| <u> </u> | Depreciation and Amortisation Expenses | 433.65 | | | 867.29 | 868.61 | 1734. | | |
| | Other Expenditure | 315.85 | 340.78 | 479.15 | 656.63 | 1031.18 | 2103. | | |
| | Total Expenses (IV) | 4647.71 | 4293.43 | 4250.71 | 8941.14 | 8553.15 | 17386. | | |
| V | Profit / (Loss) before exceptional | | 2020 P. 10 | | | | | | |
| | items and Tax (I-IV) | (4,182.19) | (4,000.36) | (3,514.61) | (8,182.55) | (6,944.15) | (14,173.6 | | |
| VI | Exceptional items | | | | | | | | |
| VII | Profit / (Loss) before Tax (V-VI) | (4,182.19) | (4,000.36) | (3,514.61) | (8,182.55) | (6,944.15) | (14,173.6 | | |
| VIII | Tax Expenses | | | | | | | | |
| | (1) Current Tax | - | - | - | - | - | - | | |
| | (2) Deferred Tax | -814.75 | -778.51 | -683.22 | -1593.26 | -1344.15 | -2766. | | |
| IX | Net Profit / (Loss) for the period from continuing operations (VII-VIII) | (3,367.44) | (3,221.85) | (2,831.39) | (6,589.29) | (5,600.00) | (11,407.2 | | |
| х | Net Profit / (Loss) for the period from discontinuing operations | - | - | - | - | - | - | | |
| XI | Tax expense of discontinuing operations | - | - | - | - | - | - | | |
| XII | Net Profit / (Loss) from discontinued operations (after Tax) (X-XI) | _ | | | - | _ | _ | | |
| IIIX | Profit/(loss) for the period (IX+XII) | (3,367.44) | (3,221.85) | (2,831.39) | (6,589.29) | (5,600.00) | (11,407.2 | | |
| VIX | in a second seco | (3,307,44) | (3,221.03) | (2,031.39) | (0,505.25) | (3,000.00) | (11,407.2 | | |
| VIV | Other Comprehensive Income | | | | | | | | |
| | A (i) Item that will not be reclassified to Profit or loss | -4.38 | -7.83 | -0.19 | -12.21 | -1.67 | -31. | | |
| | (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 | Total comprehensive Income for the period (XIII+XIV)(comprising profit (loss) and other | | | | | | | | |
| | comprehensive income for the period) | (3,371.82) | (3,229.68) | (2,831.58) | (6,601.50) | (5,601.67) | (11,438.4 | | |
| XVI | Paid Up Equity share capital(Face value Rs.10/-each) | 2,981.63 | 2,981.63 | 2,981.63 | 2,981.63 | 2,981.63 | 2,981.6 | | |
| IIVX | Earnings per share (for continuing operation) : | | | | | | | | |
| | (a) Basic | (11.31) | (10.83) | (9.50) | (22.14) | (18.79) | (38.3 | | |
| | (b) Diluted | (11.31) | (10.83) | (9.50) | (22.14) | (18.79) | (38.3 | | |
| XVIII | Earnings per share (for discontinued operation) : | | | | | | | | |
| | (a) Basic | - | - | | - | - | - | | |
| | (b) Diluted | - | - | - | .e. | - | - | | |
| XIX | Earnings per share (for discontinued & continuing operation): | | | | | | | | |
| | (a) Basic | (11.31) | (10.83) | (9.50) | (22.14) | (18.79) | (38.3 | | |
| | | | | | | | | | |





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



PARENTERAL DRUGS (INDIA) LIMITED

Regcl. 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

| Sr. No. Particulars As at 30-09-2020 (Unaudited) As at 31-03-2020 (Audited) I. ASSETS As at 31-03-2020 (Audited) As at 31-03-2020 (Audited) (1) Information assets 33,046.77 33,014.07 (2) Information assets - - (1) Investments 240.10 240.10 (1) Investments - - (2) Investments - - (2) Other on-current assets - - (3) Other on-current assets - - (4) Other on-current assets - - (5) Invertories - - - (4) Other on-current assets - - - (2) Current assets - - - - (2) Interventis - - - - (2) Interventis - - - - (2) Intestist 7.00 10.01 | | | AMOUNT RS. LAKHS | | | |
|---|--------------|--|---|-------------------------|--|--|
| I. ASSETS (Unaudited) (Addited) (1) ASSETS (Dimutalited) (Addited) (1) Non-current assets 3.046.77 33.914.07 (1) (Dimutalited) (Dimutalited) 240.10 240.10 (1) Imagible assets - - - (1) Imagible assets - - - (1) Imagible assets - - - (1) Other non-current assets 697.01 693.12.17 Total Non-current assets 697.01 693.22 (2) Current assets 49.972 13.312.17 Total Non-current assets 49.494.835 (2) Fortal Non-current assets 49.90 125.54 - (2) Fortal Non-current assets - - - (1) Investments - - - - (1) Investments - - - - (1) Total Assets 5.706.12 5.706.12 - | | Statement of Assets and Liabilities: | Conso | lidated | | |
| Non-current assets | Sr. No. | Particulars | CONVERSION AND AND AND ADDRESS ADDRE ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRES ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS ADDRESS | | | |
| (a) Property, plant and equipment 33,046.77 33,914.07 (b) Indragible assets | Ī. | ASSETS | | | | |
| (a) Property, plant and equipment 33,046.77 33,914.07 (b) Indrangble assets | (4) | Max another state | | | | |
| (b) Intangible assets 0.90111 0.90111 (c) Financial Assets - - (d) Usans 2279.18 2289.18 (d) Other son-current assets 697.01 663.28 (e) Deferred tax sastes(net) 14.909.72 13.312.17 Total Mon-current assets 49.172.78 48,439.55 (e) Deferred tax sastes(net) 14.909.72 13.312.17 Total Mon-current assets 49.172.78 48,439.55 (e) Inventories 48.90 125.54 (f) Investoments - - (g) Inventories 7.00 10.61 (w) Bank Datances ther than (iii) above - - (v) Leans 5.786.88 5.706.18 (e) Other Current Assets 5.786.88 5.706.12 Total Assets 55.875.90 55.185.09 (i) Border capital 2.981.63 2.981.63 (b) Other Equity (65.713.74) (59.112.32 Total Assets 55.875.90 55.185.09 (i) Mon-Current Liabilities 10.719.78 10.719.78 | (1) | | | | | |
| (c) Financial Assets . (i) Investments 240.10 240.10 (ii) Others 279.18 278.93 (iii) Others . . (iii) Investments . . (i) Investments . . (iii) Cash and cash equivalents 7.00 10.81 (iv) Bank balances ther than (iii) above . . (v) Dans . . . (j) Other Current Assets . . . (j) Cash and cash equivalents . . . (j) Cash and cash equivalents . . . (j) Cash and cash equivalents . . . | | | | 33,914.07 | | |
| (1) Investments 240.10 240.10 (1) Loars 279.18 278.98 (2) Other non-current assets 697.01 669.26 (3) Other sets 697.01 669.26 (4) Other non-current assets 697.01 669.26 (5) Deferred tax sets 49.172.78 48,438.55 (6) Inventories 48.90 125.54 (1) Investments - - (1) Corrent assets 7.00 10.61 (10) Clear receivables - - (11) Trade receivables - - (12) Clear degivered tax sets 5.786.88 5.706.12 (12) Clear Current Assets 5.787.90 55.185.99 (13) Clear Current Assets 5.786.88 5.706.12 | | | - | | | |
| (ii) Loans 279.18 278.93 (ii) Others . . . (d) Other non-current assets 697.01 693.21 . (d) Other non-current assets 49,172.78 48,438.55 (e) Deferred tax assets(net) 14,909.72 13,312.17 Total Non-current assets 49,172.78 48,438.55 (a) Investmenta assets 48.90 125.54 (a) Investmenta . . . (ii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances ther than (iii) above (j) Other Current Assets 5,786.88 5,706.12 (j) Other Equity (j) Other Equity (a) Equity share capital . . . <td></td> <td></td> <td>-</td> <td>240.10</td> | | | - | 240.10 | | |
| (ii) Others | | | | management and a second | | |
| (d) Other non-current assets 697.01 693.28 (e) Deferred tax assets(net) 14,909.72 13,312.17 Total Non-current assets 49,172.78 48,438.55 (a) Inventories 48.90 125.54 (b) Financial Assets - - (i) Investments - - (ii) Cash and cash equivalents 7.00 10.81 (iii) Cash and cash equivalents 7.00 10.63 (iv) Dans 860.34 904.07 (j) Ucash 6,703.12 6,746.54 (j) Ucash 6,703.12 6,746.54 Total Current assets 5,785.90 55,885.09 11. EQUITY AND LIABILITIES - Equity (65,713.74) (59,112.23 (a) Equity share capital 2,981.63 2,981.63 (b) Other Equity (65,273.21) (56,30.60 (a) Financial Liabilities - - (a) Financial Liabilities - - (b) Other Equity (65,713.74) (59,112.23 (c) Total Spasets 1 | | | 2/9.18 | 278.93 | | |
| (c) Deferred tax assets(net) 14,909.72 13,312,11 Total Non-current assets 49,172,78 48,438,55 Current assets 49,172,78 48,438,55 Current assets 49,172,78 48,438,55 (a) Inventories 48,90 125,54 (b) Financial Assets - - (ii) Cash and cash equivalents - - (iii) Cash and cash equivalents 7.00 10.81 (iv) Bark balances ther than (iii) above - - (v) Laans 55,868 5,706,12 (c) Other Current Assets 5,786,88 5,706,12 Total Assets 55,875.90 55,185.09 II. Equity (62,733,12 6,746.54 (a) Equity share capital 2,981,63 2,981,63 2,981,63 (b) Other Equity (65,713,74) (55,133,60 Minorky Interest (a) Financial Liabilities 10,719,78 10,719,78 10,719,78 (b) Other Innancial liabilities - - - (c) Equity share capital 10,719,78 10 | | | - | - | | |
| Total Non-current assets 49,172.78 440,438.55 (2) Current assets 49,172.78 440,438.55 (a) Inventories 48.90 125.54 (b) Financial Assets - - (ii) Trade receivables - - (iii) Cash and cash equivalents 7.00 10.81 (iv) Dans 560.34 904.07 (c) Other Current Assets 5,786.88 5,706.12 (c) Other Current Assets 5,786.88 5,706.12 Total Assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES - Equity (65,713.74) (59,112.23 (b) Other Equity (65,713.74) (59,112.23 (c) Deter Equity (62,732.11) (56,130.60 Minority Interest 12.25 12.25 (c) Barrowings 10,719.78 10,719.78 (i) Other Inancial Liabilities - - (i) Other Inancial Liabilities - - (ii) Other Inancial Liabilities 10,719.78 10,719.78 < | | | | | | |
| (a) Inventories 48.90 125.54 (b) Financial Assets . . (i) Investments . . (ii) Cash and cash equivalents 7.00 10.81 (iv) Bank balances ther than (iii) above . . (v) Loans 860.34 904.07 (c) Other Current Assets 5,786.88 5,706.12 Ital Current Assets 5,786.88 5,706.12 Ital Current assets 6,703.12 6,746.54 Ital Current assets 55,875.90 55,185.09 Ital Current assets 56,703.12 6,746.54 Ital Equity 2,981.63 2,981.63 (a) Equity share capital 2,981.63 2,981.63 (b) Other Equity (65,713.74) (59,112.23 Ital Equity (62,713.24) (56,130.60 Minonty Interest 12.25 12.25 (1) Non-Current Liabilities 10,719.78 10,719.78 (i) Other financial Liabilities 10,719.78 10,719.73.28 (i) Other non-current Liabilities 10,732.53 10,73 | | | | | | |
| (b) Financial Assets | (2) | Current assets | | | | |
| (b) Financial Assets . (i) Investments . (ii) Trade receivables . (iii) Cash and cash equivalents 7.00 (iii) Cash and cash equivalents 7.00 (iv) Bank balances ther than (iii) above . (v) Loans 860.34 904.07 (c) Other Current Assets 5,786.88 5,706.12 Iotal Current Assets 6,703.12 6,746.54 Iotal Current assets 6,703.12 6,746.54 Iotal Current assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES | - 1995 - 199 | | 48.90 | 125.54 | | |
| (ii) Trade receivables 7.00 10.81 (iii) Cash and cash equivalents 7.00 10.81 (iv) Bank balances ther than (iii) above - - (v) Loans 860.34 904.07 (c) Other Current Assets 5,786.88 5,706.12 Total Current assets 6,703.12 6,746.54 Total Current assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES - Equity (65,713.74) (59,112.23 (b) Other Equity (65,713.74) (59,112.23 Total Equity (65,713.74) (59,112.23 IABILITIES 12.25 12.25 LIABILITIES 12.25 12.25 (1) Non-Current Liabilities 10,719.78 10,719.78 (i) Other financial liabilities 10,719.78 10,719.78 10,719.78 (i) Other financial liabilities 12.75 13.50 10,733.28 (2) Current Liabilities 10,732.53 10,733.28 (ii) Other financial liabilities 97,628.55 91,570.14 | | (b) Financial Assets | | | | |
| (ii) Cash and cash equivalents 7.00 10.81 (iv) Bank balances ther than (iii) above . . (v) Loans 860.34 904.07 (c) Other Current: Assets 5,786.88 5,706.12 Total Current assets 6,703.12 6,746.54 Total Assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES Equity (a) Equity share capital 2,981.63 2,981.63 (b) Other Equity (65,713.74) (59,113.26) Total Equity (62,732.11) (56,130.60 Minority Interest 12.25 12.25 LIABILITIES | | (i) Investments | - | - | | |
| (iv) Bank balances ther than (iii) above | | (ii) Trade receivables | - | - | | |
| (y) Loans 860.34 904.07 (c) Other Current Assets 5,786.88 5,706.12 Total Current assets 6,703.12 6,746.54 Total Assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES 2,981.63 2,981.63 Equity (65,713.74) (59,112.23 Total Equity (65,733.74) (56,130.60 Minority Interest 12.25 12.25 LIABILITIES 12.25 12.25 IVABUTY Interest 10,719.78 10,719.78 (a) Financial Liabilities 10,719.78 10,719.78 (b) Other financial liabilities 10,733.28 10,733.28 (c) Forowings 712.00 793.13 (ii) Other funancial liabilities 712.00 793.13 (iii) Other funancial liabilities 97,628.55 91,570.14 (b) Other current liabilities 97,628.55 91,570.14 (c) Provisions 1,008.29 945.58 Total Current liabilities 10,786.323 100,570.16 | | (iii) Cash and cash equivalents | 7.00 | 10.81 | | |
| (c) Other Current Assets 5,786.88 5,706.12 Total Current assets 6,703.12 6,746.54 Total Assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES 2 Equity 2,981.63 2,981.63 (a) Equity share capital 2,981.63 2,981.63 (b) Other Equity (65,713.74) (59,112.23 Total Equity (62,732.11) (56,130.60 Minority Interest 12.25 12.25 LIABILITIES 12.25 12.25 (a) Financial Liabilities 10,719.78 10,719.78 (a) Financial Liabilities 10,732.53 10,733.28 (b) Other financial liabilities 10,732.53 10,733.28 (c) Borrowings - - (ii) Other financial liabilities 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 97,628.55 91,570.14 (c) Provisions 1,008.29 945.58 Total Current liabilitities 107,863.23 100 | | (iv) Bank balances ther than (iii) above | - | - | | |
| Total Current assets 6,703.12 6,746.54 Total Assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES Equity 2,981.63 2,981.63 (a) Equity share capital 2,981.63 2,981.63 (b) Other Equity (65,713.74) (59,112.23) Total Equity (62,732.11) (56,130.60) Minority Interest 12.25 12.25 LIABILITIES 0 12.25 12.25 Non-Current Liabilities 0 10,719.78 10,719.78 (i) Other financial liabilities 10,725.53 10,733.28 (j) Other non-current liabilities 10,732.53 10,733.28 (j) Financial Liabilities | | (v) Loans | 860.34 | 904.07 | | |
| Total Assets 55,875.90 55,185.09 II. EQUITY AND LIABILITIES | | (c) Other Current: Assets | 5,786.88 | 5,706.12 | | |
| II. EQUITY AND LIABILITIES Equity | | Total Current assets | 6,703.12 | 6,746.54 | | |
| Equity 2,981.63 2,981.63 (a) Equity share capital 2,981.63 2,981.63 (b) Other Equity (65,713.74) (59,112.23 Total Equity (62,732.11) (56,130.60 Minority Interest 12.25 12.25 LTABILITIES 12.25 12.25 (a) Financial Liabilities | | Total Assets | 55,875.90 | 55,185.09 | | |
| (a) Equity share capital 2,981.63 2,981.63 2,981.63 (b) Other Equity (65,713.74) (59,112.23 Total Equity (62,732.11) (56,130.60) Minority Interest 12.25 12.25 LIABILITIES 12.25 12.25 (a) Financial Liabilities 10,719.78 10,719.78 (i) Other financial liabilities 10,719.78 10,719.78 (ii) Other financial liabilities 12.75 13.50 (b) Other non-current Liabilities 10,732.53 10,733.28 (c) Provings 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 | 11. | EQUITY AND LIABILITIES | | | | |
| (b) Other Equity (65,713.74) (59,112.23) Total Equity (62,732.11) (56,130.60) Minority Interest 12.25 12.25 LIABILITIES 12.25 12.25 Non-Current Liabilities 10,719.78 10,719.78 (i) Other financial liabilities 10,719.78 10,719.78 (ii) Other non-current liabilities 10,732.53 10,733.28 (iii) Other non-current liabilities 10,732.53 10,733.28 (i) Other financial Liabilities 10,732.53 10,733.28 (ii) Other financial liabilities 10,732.53 10,733.28 (i) Borrowings - - (ii) Trade payables 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 | | | | | | |
| Total Equity (62,732.11) (56,130.60 Minority Interest 12.25 12.25 LIABILITIES 12.25 12.25 Non-Current Liabilities 10,719.78 10,719.78 (a) Financial Liabilities 10,719.78 10,719.78 (ii) Other financial liabilities 10,732.53 10,733.28 (b) Other non-current Liabilities 10,732.53 10,733.28 (c) Financial Liabilities 10,732.53 10,733.28 (i) Other financial Liabilities 10,732.53 10,733.28 (ii) Other financial Liabilities 10,732.53 10,733.28 (i) Borrowings - - (i) Borrowings - - (ii) Other financial Liabilities 97,628.55 91,570.14 (b) Other current liabilities 97,628.55 91,570.14 (b) Other current liabilities 10,08.29 945.58 Total Current liabilities 107,863.23 100,570.16 Tota Equity and Liabilities 107,863.23 100,570.16 | | | 2,981.63 | 2,981.63 | | |
| Minority Interest 12.25 12.25 LIABILITIES | | | (65,713.74) | (59,112.23 | | |
| LIABILITIES | | | (62,732.11) | (56,130.60 | | |
| (1) Non-Current Liabilities (a) Financial Liabilities 10,719.78 (i) Other financial liabilities 10,719.78 (ii) Other non-current liabilities 12.75 (b) Other non-current liabilities 10,732.53 Total Non-Current Liabilities 10,732.53 (a) Financial Liabilities 10,732.53 (b) Other non-current Liabilities 10,732.53 (c) Porowings | | | 12.25 | 12.25 | | |
| (a) Financial Liabilities 10,719.78 10,719.78 (i) Other financial liabilities 12.75 13.50 (b) Other non-current liabilities 10,732.53 10,733.28 Total Non-Current Liabilities 10,732.53 10,733.28 (a) Financial Liabilities - - (a) Financial Liabilities - - (ii) Borrowings - - (iii) Trade payables 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 | 1 - 2 | | | | | |
| (1) Borrowings 10,719.78 10,719.78 (ii) Other financial liabilities - - (b) Other non-current liabilities 12.75 13.50 Total Non-Current Liabilities 10,732.53 10,733.28 (2) Current liabilities - - (a) Financial Liabilities - - - (a) Financial Liabilities - - - (ii) Borrowings - - - (iii) Other financial liabilities 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 107,863.23 100,570.16 Total Current liabilities 107,863.23 100,570.16 | (1) | | | | | |
| (ii) Other financial liabilities - (b) Other non-current liabilities 12.75 Total Non-Current Liabilities 10,732.53 (a) Financial Liabilities - (a) Financial Liabilities - (ii) Derrowings - (iii) Other financial Liabilities - (iii) Trade payables 712.00 (iiii) Other financial liabilities 97,628.55 (iii) Other current liabilities 97,628.55 (c) Provisions 1,008.29 Total Current liabilities 107,863.23 Tota Equity and Liabilities 107,863.23 | | | | | | |
| (b) Other non-current liabilities 12.75 13.50 Total Non-Current Liabilities 10,732.53 10,733.28 (a) Financial Liabilities - - (a) Financial Liabilities - - (i) Borrowings - - (ii) Trade payables 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 Tota Equity and Liabilities | | | 10,719.78 | 10,719.78 | | |
| Total Non-Current Liabilities 10,732.53 10,733.28 (2) Current liabilities - (a) Financial Liabilities - - (i) Borrowings - - (ii) Trade payables 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 Tota Equity and Liabilities - - | | | - | | | |
| (2) Current liabilities 10,750.100 (a) Financial Liabilities - (i) Borrowings - (ii) Trade payables 712.00 (iii) Other financial liabilities 97,628.55 (iii) Other current liabilities 97,628.55 (c) Provisions 1,008.29 945.58 - Total Current liabilities 107,863.23 Tota Equity and Liabilities - | | | | | | |
| (a) Financial Liabilities - (i) Borrowings - (ii) Trade payables 712.00 (iii) Other financial liabilities 97,628.55 (iii) Other current liabilities 97,628.55 (c) Provisions 1,008.29 | | Total Non-Current Liabilities | 10,732.53 | 10,733.28 | | |
| (i) Borrowings - - (ii) Trade payables 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 | (2) | | | | | |
| (ii) Trade payables 712.00 793.13 (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 | | | | | | |
| (iii) Other financial liabilities 97,628.55 91,570.14 (b) Other current liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 Tota Equity and Liabilities | | | | 702.12 | | |
| (b) Other current: liabilities 8,514.39 7,261.31 (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 | | | | | | |
| (c) Provisions 1,008.29 945.58 Total Current liabilities 107,863.23 100,570.16 Tota Equity and Liabilities | | | | | | |
| Tota Equity and Liabilities | | | | | | |
| Tota Equity and Liabilities | | Total Current liabilities | 107,863.23 | 100,570.16 | | |
| 55,875.90 55,185.09 | | | | 55,185.09 | | |

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



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PDPL 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

| | AMOUNT RS. IN LAKHS | | | |
|--|---------------------------------|---|--|--|
| CASH FLOW STATEMENT | Consolidated | | | |
| Particulars | As at 30-09-2020 (Unaudited) | As at 31-03-2020 (Audited) | | |
| Cash flow from operating activities | | | | |
| Profit/(Loss) before tax | (8,182.55) | (14,173.61) | | |
| Adjustments to reconcile profit before tax to net cash used in operati | | - | | |
| Depreciation and impairment of property, plant and equipment | 867.29 | 1,734.58 | | |
| Remeasure of the defined benefit plans | (16.50) | (42.16) | | |
| Equity Instruments directly taken to OCI | - | - | | |
| Finance income | (2.34) | (7.89) | | |
| Finance costs | 6,088.51 | 10,995.62 | | |
| Provision for Gratuity and compensated absences | 62.71 | 107.91 | | |
| Operating profit before working capital changes | (1,182.88) | (1,385.55) | | |
| Working capital adjustments | | | | |
| (Increase)/ Decrease in inventories | 76.64 | 271.52 | | |
| (Increase)/ Decrease in trade and other receivables | - | - | | |
| (Increase)/ Decrease in other assets | (84.49) | (33.18) | | |
| (Increase)/ Decrease in Other Balance with Banks | - | 35.10 | | |
| Decrease/(Increase) in Long-term loans & advances | 43.48 | (357.59) | | |
| Increase/ (Decrease) in trade and other payables | (81.13) | (394.06) | | |
| Increase/ (Decrease) in other liabilities | 7,310.74 | 13,100.09 | | |
| Cash generated from operations Income Tax paid | 6,082.36 | 11,236.33 | | |
| Adjusted due to closure of subsidiaries | - | - | | |
| Net cash flows from operating activities | 6,082.36 | 11,236.33 | | |
| Cash flow from investing activities | | - | | |
| Payment for purchase and construction of property, plant and equipment | - | - | | |
| Purchase of Investments | - | - | | |
| Interest received | 2.34 | 7.89 | | |
| Net cash flows from investing activities | 2.34 | 7.89 | | |
| Cash flow from financing activities | | | | |
| Proceeds from issue of share capital | | - | | |
| Increase/(decrease) in Short Term Borrowings | - | 100 - | | |
| Increase/(decrease) in Long Term Borrowings | - | (247.32) | | |
| Finance costs | (6,088.51) | (10,995.62) | | |
| Net cash flows from financing activities | (6,088.51) | (11,242.94) | | |
| Net increase / (decrease) in cash and cash equivalents | (3.81) | 1.28 | | |
| Cash and cash equivalents at the beginning of the year | 10.81 | 9.53 | | |
| Effect of exchanges rate changes on cash and cash equivalents | 7.00 | 10.01 | | |
| Cash and cash equivalents at the end of the year Reconciliation of Cash and Cash equivalents with the Balance Sheet | 7.00 | 10.81 | | |
| | | | | |
| Cash and Bank Balances as per Balance Sheet | 0.11 | 0.05 | | |
| Cash on hand Bank balances | 0.11 6.89 | 10.76 | | |
| | 140111, Mar. 413 | | | |
| Cash and Cash equivalents as restated as at the year end | 7.00 | 10.81 | | |



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

'by **DRS** is Accredited by





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

Notes to the financial results:

1 The above results were reviewed by the audit committee at their meeting held on 10-11-2020 and thereafter approved by Board of Directors at their meeting held on 10-11-2020.

- 2 The statutory auditors of the company have carried out limited review of the aforsaid results.
- 3 Additional information on standalone financial results are given below:

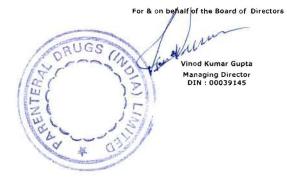
| | Rs. In Lakh | | | | | | |
|------------------------------|---------------|---------------|---------------|--------------|--------------|------------|--|
| Particulars | Quarter Ended | Quarter Ended | Quarter Ended | Year to Date | Year to Date | Year ended | |
| | 30-09-2020 | 30-06-2020 | 30-09-2019 | 30-09-2020 | 30-09-2019 | 31-03-2020 | |
| | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) | |
| Total Income from operations | 465.52 | 293.07 | 736.11 | 758.59 | 1,609.01 | 3,212.66 | |
| Profit/Loss before tax | (4,182.19) | (4,000.36) | (3,514.61) | (8,182.55) | (6,944.15) | (14,173.33 | |
| Profit/Loss after tax | (3,371.82) | (3,229.68) | (2,831.58) | (6,601.50) | (5,601.67) | (11,438.19 | |

4 The Consolidated financial results for the quarter and half year ended on September 30, 2020 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 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.

- 6 The previous period figures have been regrouped/rearranged wherever found necessary.
- 7 The Consolidated financial results of the Company are available on the web site of the company r.e. www.pdindia.com and on website of the BSE (www.bseindia.com) & NSE (www.nseindia.com)

Place: Indore Date: 10th November 2020







Singhal Jain & Co. CHARTERED ACCOUNTANTS



CA KAMAL JAIN FCA, LL.B., M.COM, PGDTL, FAFP

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 30th September, 2020 and for the period from 1st April, 2020 to 30th September, 2020 ("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.
- 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.



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CA KAMAL JAIN FCA, LL.B., M.COM, PGDTL, FAFP

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- 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 6 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 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. Nil and Rs. Nil and total comprehensive income / loss of Rs. Nil and Nil for the quarter ended 30th September .2020 and for the period from 1st April, 2020 to 30th September, 2020 and cash flows (net) of Rs. Nil for the period from 1st April 2020 to 30th September, 2020 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 (Partner) M. No.406604

Place: Jaipur Date : 10.11.2020

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