

Date: 13.08.2024

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

**Scrip Code: 531592**

**Subject: Outcome of the Meeting of Board of Directors held on Tuesday, August 13, 2024.**

Dear Sir/ Madam,

With reference to the captioned subject and Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company at its meeting held on today, i.e. Tuesday, August 13, 2024, inter alia, considered and approved:

1. The Unaudited Standalone & Consolidated Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2024 along with Limited Review Report after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 02:30 p.m. today and concluded at 05:50 p.m.

Kindly take the same on records for your perusal.

Thanking you,

Yours faithfully,

For and behalf of the Board of Director of,  
**Genpharmasec Limited**

SOHAN  
CHATURVEDI

Digitally signed by  
SOHAN CHATURVEDI  
Date: 2024.08.13  
17:54:05 +05'30'



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

**Encl:**

1. Un-Audited Standalone & Consolidated Financial Results for the quarter ended June 30, 2024.
2. Limited Review Report.



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

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

Mob 9029326651, Email: caabhishek2012@gmail.com

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

To

Board of Directors of

**GENPHARMASEC LIMITED**

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

We have reviewed the accompanying statement of unaudited standalone financial results ( 'the Statement' ) of GENPHARMASEC LIMITED (Formerly Known as 'Generic pharmasec Limited') for the quarter ended 30th June, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

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

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

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

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



Abhishek Tiwari  
Partner  
M.No.155947

Place of signature: Mumbai

Date: 13.08.2024

UDIN- 24155947BKCAZP8222

**GENPHARMASEC LIMITED**  
(Formerly known as Generic Pharmasec Ltd)  
CIN No: L24231MH1992PLC323914  
Standalone Statement of Profit and Loss for the quarter ended June 30, 2024  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Year Ended
	30th June 2024	31st March 2024	30th June 2023	31st March 2024
	Unaudited	Audited	Unaudited	Audited
I. Revenue from operations	530.29	1,019.85	596.40	3,040.57
II. Other Income	57.79	31.09	11.19	71.76
<b>III. Total Revenue (I + II)</b>	<b>588.08</b>	<b>1,050.94</b>	<b>607.59</b>	<b>3112.33</b>
<b>IV. Expenses:</b>				
(a) Cost of materials consumed	-	-	-	-
(b) Purchase of Stock-in-Trade	547.34	769.05	615.96	2,339.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-119.11	49.41	-173.21	83.33
(d) Employee benefit expense	17.29	16.21	19.79	76.42
(e) Financial costs	7.11	14.22	6.29	39.46
(f) Depreciation and amortization expense	0.49	0.42	0.70	1.67
(g) Other expenses	61.76	168.95	131.6	524.85
<b>V. Total Expenses</b>	<b>514.88</b>	<b>1,018.26</b>	<b>601.13</b>	<b>3,065.65</b>
<b>VI. Profit/(Loss) before tax (III - V)</b>	<b>73.20</b>	<b>32.68</b>	<b>6.46</b>	<b>46.68</b>
<b>Tax expense:</b>				
(1) Current tax	-	-	-	-
(2) Deferred Tax Liabilities	-14.33	-37.81	-3.84	-42.02
(3) Prior Period Tax				-0.03
<b>VII. Total Tax Expense</b>	<b>-14.33</b>	<b>-37.81</b>	<b>-3.84</b>	<b>-42.05</b>
<b>VIII. Profit/(Loss) for the period (VI-VII)</b>	<b>58.87</b>	<b>-5.13</b>	<b>2.62</b>	<b>4.63</b>
<b>Other Comprehensive Income/(Loss)</b>				
(i) Items that will not be reclassified to Profit and Loss				
(a) Re-measurement gains/ (losses) on defined benefit plans				
(b) Income tax effect on above				
(c) Equity instrument through other comprehensive income	22.42	30.71	78.33	-73.04
(d) Income tax effect on above				
<b>IX. Total Other Comprehensive Income / (Loss)</b>	<b>22.42</b>	<b>30.71</b>	<b>78.33</b>	<b>-73.04</b>
<b>X. Total Comprehensive Income/(Loss) for the year (VIII + IX)</b> (Comprising profit and other comprehensive income for the year)	<b>81.29</b>	<b>25.58</b>	<b>80.95</b>	<b>-68.41</b>
<b>Paid up Equity Share Capital ( Face Value of Equity Share is Rs. 1/- each )</b>	<b>5,537.20</b>	<b>5,537.20</b>	<b>2,768.60</b>	<b>5,537.20</b>
<b>Other Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>919.57</b>
<b>XI. Earning per equity share</b>				
(a) Basic	0.01	0.00	0.00	0.00
(b) Diluted	0.01	0.00	0.00	0.00

**Notes:**

- The Financial result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 13th August, 2024.
- The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.
- The audited report does not contain any qualification. The above Financial audited review report will be filed with the stock Exchange and will also be available on Company's website [www.genpharmasec.com](http://www.genpharmasec.com)
- Segment Reporting has been annexed in Annexure 1.

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

6. The outstanding loan of Rs. 41.96 Lacs as on 31.03.24, have been provided as bad debts by the company and is included under the head 'Other Expenses' for the quarter and year ended 31.3.24.

7. The results for the quarter ended 31st March, 2024 are the balancing figure between audited figures in respect of the full financial year and the published unaudited financial results of the nine months ended 31st December, 2023

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

9. The company has incorporated a new wholly owned subsidiary namely M/s. Clinigenome India Pvt Ltd' to expand the business activities on 29.01.2024

10. The Company has recognised the Deferred Tax Assets of Rs. 42.50 Lacs on Carried forward unabsorbed Depreciation Loss of Rs.184.50 Lacs as per income tax records on the bases of management estimate of virtual certainty of Profit in future.

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

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

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

The total acquisition is to be completed by 19th September 2024. However, M/s. Genpharmasec Ltd, the company, will gain 'controlling interest' only after complete execution of respective SPA and SSA.

12. The Company has brought forward lossess, which are set-off against the proift hence provision for current tax is not Provided.

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

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

*Sohan*

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



PLACE : MUMBAI  
Date : 13.08.2024

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

Statement of Audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter Ended 30th June, 2024

(Rs. In Lakhs)

Particulars	Quarter Ended			Year Ended
	30th June 2024	31st March 2024	30th June 2023	31st March 2024
	Unaudited	Audited	Unaudited	Audited
<b>Segment Revenue</b>				
Pharmaceuticals	530.29	1,019.85	596.40	3,040.57
Trading in Securities	-	-	-	-
<b>Total Revenue</b>	<b>530.29</b>	<b>1,019.85</b>	<b>596.40</b>	<b>3,040.57</b>
<b>Segment Results (Profit before tax and interest)</b>				
Pharmaceuticals	79.55	130.84	(2.69)	225.06
Trading in Securities	-	(22.90)	58.22	54.28
<b>Total</b>	<b>79.55</b>	<b>107.94</b>	<b>55.53</b>	<b>279.34</b>
<b>Less</b>				
(i) Unallocated Finance Cost	(6.35)	-	-	-
(ii) Other unallocable expenditure net of unallocable income	-	(75.28)	(49.07)	(232.69)
(iii) Inter Segment Eliminations	-	-	-	-
<b>Profit Before Tax</b>	<b>73.20</b>	<b>32.66</b>	<b>6.46</b>	<b>46.65</b>
<b>Segment Assets</b>				
Pharmaceuticals	3,322.85	1,835.25	1,401.27	1,835.25
Trading in Securities	126.03	126.03	129.15	126.03
Un-Allocated	3,655.29	5,086.18	716.71	5,086.18
<b>Total</b>	<b>7,104.17</b>	<b>7,047.46</b>	<b>2,247.13</b>	<b>7,047.46</b>
<b>Segment Liabilities</b>				
Pharmaceuticals	245.07	230.22	180.21	230.22
Trading in Securities	-	-	-	-
Un-Allocated	6,859.10	6,817.24	2,066.92	6,817.24
<b>Total</b>	<b>7,104.17</b>	<b>7,047.46</b>	<b>2,247.13</b>	<b>7,047.46</b>
	-	-	-	-

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

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

*Sohan*

Sohan Chaturvedi

(WHOLE TIME DIRECTOR & CFO)  
DIN : 09629728



PLACE : MUMBAI

Date : 13.08.2024



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

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

Mob 9029326651, Email: caabhishek2012@gmail.com

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

To

Board of Directors of

**GENPHARMASEC LIMITED**

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

### **Opinion**

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results (the Statement) of GENPHARMASEC LIMITED (Formerly Known as 'Generic pharmasec Limited') (the Holding Company) and its Subsidiary (the Holding Company and its Subsidiary together referred to as "the Group") (Refer annexure -1 for the list of entities included in the Statement ) for the Quarter ended on 30<sup>th</sup> June, 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. Based on our review conducted as below and based on the consideration of the review reports as referred to in paragraph 5 nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular(s), and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement

### **Basis for Opinion**

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



# Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

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

Mob 9029326651, Email: caabhishek2012@gmail.com

5. We did not review the interim financial results of two subsidiaries included in the Statement, which have not been reviewed by their auditors and whose financial information reflects total revenue of Rs 3.67 Lacs, total net loss after tax of Rs 25.74 Lacs and total comprehensive loss of Rs 25.74 Lacs for the quarter ended 30<sup>th</sup> June, 24 have been furnished to us by the Holding Company's management. Our conclusion on the Statement, and our report in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), read with SEBI Circular, in so far as it relates to the aforesaid subsidiaries, is based solely on such unreviewed interim financial results. According to the information and explanations given to us by the management, this interim financial result is not material to the Group.

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

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



Abhishek Tiwari  
Partner

M.No.155947

Place of signature: Mumbai

Date: 13.08.2024

UDIN-24155947BKCAZQ8809



# **Abhishek S Tiwari & Associates**

CHARTERED ACCOUNTANTS

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

Mob 9029326651, Email: caabhishek2012@gmail.com

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

### **Annexure -1**

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

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

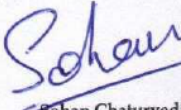


**GENPHARMASEC LIMITED**  
(Formerly known as Generic Pharmasec Limited)  
CIN No: L24231MH1992PLC323914  
**Consolidated Statement of Profit and Loss for the quarter ended June 30, 2024**  
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended		Year Ended	
	30th June 2024	31st March 2024	30th June 2023	31st March 2024
	Unaudited	Audited	Unaudited	Audited
I. Revenue from operations	519.50	1,019.90	-	3,040.60
II. Other Income	56.70	31.20	-	65.60
<b>III. Total Revenue (I + II)</b>	<b>576.20</b>	<b>1,051.10</b>	<b>-</b>	<b>3,106.20</b>
<b>IV. Expenses:</b>				
(a) Cost of materials consumed	-	-	-	-
(b) Purchase of Stock-in-Trade	567.49	769.05	-	2,339.90
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-152.06	50.10	-	83.30
(d) Employee benefit expense	17.58	16.20	-	76.40
(e) Financial costs	10.19	15.70	-	40.90
(f) Depreciation and amortization expense	15.60	3.00	-	4.20
(g) Other expenses	68.68	186.00	-	536.30
<b>V. Total Expenses</b>	<b>527.50</b>	<b>1,040.05</b>	<b>-</b>	<b>3,081.00</b>
<b>VI. Profit/(Loss) before tax (III - V)</b>	<b>48.70</b>	<b>11.05</b>	<b>-</b>	<b>25.20</b>
<b>Tax expense:</b>				
(1) Current tax	-	-	-	-
(2) Deferred Tax Liabilities	-20.02	-37.80	-	-42.00
(3) Prior Period Tax	-	-	-	-
<b>VII. Total Tax Expense</b>	<b>-20.02</b>	<b>-37.80</b>	<b>-</b>	<b>-42.00</b>
<b>VIII. Profit/(Loss) for the period (VI-VII)</b>	<b>28.68</b>	<b>-26.75</b>	<b>-</b>	<b>-16.80</b>
<b>Other Comprehensive Income/(Loss)</b>				
(i) Items that will not be reclassified to Profit and Loss				
(a) Re-measurement gains/ (losses) on defined benefit plans	-	-	-	-
(b) Income tax effect on above	-	-	-	-
(c) Equity instrument through other comprehensive income	22.42	101.9	-	-73.00
(d) Income tax effect on above	-	-	-	-
<b>IX. Total Other Comprehensive Income / (Loss)</b>	<b>22.42</b>	<b>101.90</b>	<b>-</b>	<b>-73.00</b>
<b>X. Total Comprehensive Income/(Loss) for the year (VIII + IX)</b> (Comprising profit and other comprehensive income for the year)	<b>51.10</b>	<b>75.15</b>	<b>-</b>	<b>-90.00</b>
<b>Paid up Equity Share Capital ( Face Value of Equity Share is Rs. 1/- each)</b>	<b>5,537.20</b>	<b>5,537.20</b>	<b>-</b>	<b>5,537.20</b>
<b>Other Equity</b>				<b>902.35</b>
<b>XI. Earning per equity share</b>				
(a) Basic	0.01	-	-	-
(b) Diluted	0.01	-	-	-
<b>Notes:</b>				
1. The Financial result were reviewed by the Audit Committee and approved by the Board Of directors at their meeting on 13th August, 2024.				
2. The above result have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under section 133 of the Companies Act 2013, and other recognized accounting practices and policies to the extent applicable.				

3. The audited report does not contain any qualification. The above Financial audited review report will be filed with the stock Exchange and will also be available on Company's website [www.genpharmasec.com](http://www.genpharmasec.com)
4. Segment Reporting has been annexed in Annexure I.
5. The certificate of CFO in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in respect of the above results has been placed before the Board of Directors
6. The outstanding loan of Rs. 41.96 Lacs as on 31.03.24, have been provided as bad debts by the company and is included under the head 'Other Expenses' for the quarter and year ended 31.3.24.
7. The results for the quarter ended 31st March,2024 are the balancing figure between audited figures in respect of the full financial year and the published unaudited financial results of the nine months ended 31st December ,2023.
8. The Name of the company has been changed from Generic Pharmasec Limited to Genpharmasec Limited w.e.f 25th October,2021
9. The company has incorporated a new wholly owned subsidiary namely M/s. Clinigenome India Pvt Ltd' to expand the business activities on 29.01.2024. Thus the consolidated figures as on 30th June 2023 are NIL
10. The Company has recognised the Deferred Tax Assets of Rs. 42.50 Lacs on Carried forward unabsorbed Depreciation Loss of Rs.184.50 Lacs as per income tax records on the bases of management estimate of virtual certainty of Profit in future.
11. During the quarter ended 31st March, 2024; the company made investment in M/s. Derren Healthcare Pvt Ltd, (DHPL) as detailed hereunder:
- The Company has entered into an Share Purchase Agreement (SPA) with DHPL and its promoters on 19th September 2023 for acquiring 70% shareholding of DHPL. The Company has also simultaneously entered into a Share Subscription Cum Shareholder's Agreement' (SSSA) on the same day to and agreed to induct Rs. 5 Crores into DHPL and in turn, DHPL will allot 13,84,275 shares to the Company.
- The Company made payment of Rs. 12,63,95,377/- to one of the Promoters, Mr. Vibhava Kumar Singh who is holding 70% shares in DHPL for purchase of 35,00,000 shares. The Company has also inducted Rs. 5 crore in DHPL for subscription of 13,84,275 shares. These payments represent full payment towards total acquisition of 70% shareholding in DHPL and additional shareholding as envisaged in SSSA.
- The total acquisition is to be completed by 19th September 2024. However, M/s. Genpharmasec Ltd, the company, will gain 'controlling interest' only after complete execution of respective SPA and SSA.
12. The Company has brought forward lossess, which are set-off against the profit hence provision for current tax is not Provided.
13. The Board of Directors at its meeting held on 21<sup>st</sup> February 2024 allotted 27,68,59,850 shares to the Equity Shareholders of the Company through Right issue at issue price of Rs. 1.75 per equity Share (including a premium of Rs. 0.75 per equity Share).

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

  
Sohan Chaturvedi

(WHOLE TIME DIRECTOR & CFO)  
DIN : 09629728



PLACE : MUMBAI

Date : 13.08.2024

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

**Statement of Audited Segment-wise Revenue, Results, Assets and Liabilities for the Quarter & Year Ended 30th June 2024**

Particulars	Quarter Ended			Year Ended
	30/06/2024	31-03-2024	30-06-2023	31/03/2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>				
Pharmaceuticals	530.29	621.65	596.40	3,040.57
Trading in Securities	-	-	-	-
Laboratory Testing	3.66	-	-	-
<b>Total Revenue</b>	<b>533.95</b>	<b>621.65</b>	<b>596.40</b>	<b>3,040.57</b>
<b>Segment Results (Profit before tax and interest)</b>				
Pharmaceuticals	79.55	58.00	-2.69	225.06
Trading in Securities	-	-8.30	58.22	54.28
Laboratory Testing	-20.30	-	-	-
<b>Total</b>	<b>59.25</b>	<b>49.70</b>	<b>55.53</b>	<b>279.34</b>
<b>Less</b>				
(i) Finance Cost	-10.59	-	-	-
(ii) Other unallocable expenditure net of unallocable income	-	-29.47	-49.07	-232.69
(iii) Inter Segment Eliminations	-	-	-	-
<b>Profit Before Tax</b>	<b>48.66</b>	<b>20.23</b>	<b>6.46</b>	<b>46.65</b>
<b>Segment Assets</b>				
Pharmaceuticals	3,273.41	1,483.52	1,401.27	1,835.25
Trading in Securities	126.03	70.93	129.15	126.03
Laboratory Testing	615.42	-	-	-
Un-Allocated	3,275.01	433.08	716.71	5,086.18
<b>Total</b>	<b>7,289.87</b>	<b>1,987.53</b>	<b>2,247.13</b>	<b>7,047.46</b>
<b>Segment Liabilities</b>				
Pharmaceuticals	245.07	137.72	180.21	230.22
Trading in Securities	-	-	-	-
Laboratory Testing	185.70	-	-	-
Un-Allocated	6,859.10	1,849.81	2,066.92	6,817.24
<b>Total</b>	<b>7,289.87</b>	<b>1,987.53</b>	<b>2,247.13</b>	<b>7,047.46</b>
		-	-	-

The company has reported segment information as per the Indian Accounting Standard 108 "Operating

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

*Sohan*

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

PLACE : MUMBAI  
Date : 13.08.2024

