

Date: 10.02.2025

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

Scrip Code: 531592

Sub: Submission of Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Dear Sir/ Madam,

Pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The aforesaid information will also be available on the Company's Website.

Kindly take the same on records for your perusal.

Thanking you,

Yours faithfully,

For Genpharmasec Limited

SOHAN
CHATURVEDI

Digitally signed by
SOHAN CHATURVEDI
Date: 2025.02.10
17:31:17 +05'30'



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

Encl.: As above



104 & 105, 1st Floor, Gundecha Industrial Premises Co-Operative Soc
Ltd., Akurli Road, Kandivali (East), Mumbai 400101.



+91-86555 50242



compliance@genpharmasec.com
info@genpharmasec.com



www.genpharmasec.com



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 31st December, 2024 and year to date from April 01, 2024 to December 31, 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
Date: 10.02.2025

Place of signature: Mumbai

UDIN- 25155947BMJBAM7128

GENPHARMASEC LIMITED
(Formerly known as Generic Pharmasec Ltd)
CIN No: L24231MH1992PLC323914
Standalone statement of unaudited financial results for the quarter and nine month ended 31st December, 2024
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	833.56	576.95	638.45	1,940.80	2,020.72	3,040.57
II. Other Income	93.14	85.82	14.25	236.75	40.67	71.76
III. Total Income (I + II)	926.70	662.77	652.70	2,177.55	2,061.39	3,112.33
IV. Expenses:						
(a) Cost of materials consumed	-	-	-	-	-	-
(b) Purchase of Stock-in-Trade	788.11	536.23	393.96	1,871.69	1,570.87	2,339.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-150.41	-59.32	104.62	-328.84	33.92	83.33
(d) Employee benefit expense	17.83	14.02	23.46	49.14	60.21	76.42
(e) Finance costs	10.60	4.06	12.45	21.77	25.24	39.46
(f) Depreciation and amortization expense	4.58	4.26	0.47	9.33	1.25	1.67
(g) Other expenses	82.27	60.39	114.76	206.26	355.90	524.85
V. Total Expenses	752.99	559.64	649.72	1,829.35	2,047.41	3,065.67
VI. Profit before tax (III - V)	173.71	103.13	2.98	348.20	13.99	46.66
Tax expense:						
(1) Current tax	43.21	-	-	43.21	-	-
(2) Deferred Tax	17.73	3.36	-3.39	35.42	-4.20	-42.02
(3) Prior Period Tax	-	-	0.03	-	-0.03	-0.03
VII. Total Tax Expense	60.94	3.36	-3.36	78.63	-4.23	-42.05
VIII. Profit for the period (VI-VII)	112.76	99.77	6.34	269.56	9.76	4.62
Other Comprehensive Income/(Loss)						
(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	-9.19	-15.18	28.87	-1.96	103.75	-73.04
(d) Income tax effect on above	-	-	-	-	-	-
IX. Total Other Comprehensive Income / (Loss)	-9.19	-15.18	28.87	-1.96	103.75	-73.04
X. Total Comprehensive Income/(Loss) for the year (VIII + IX) (Comprising profit and other comprehensive income for the year)	103.57	84.59	35.21	267.61	113.51	-68.42
Paid up Equity Share Capital (Face Value of Equity Share is Rs. 1/- each)	5,537.20	5,537.20	2,768.60	5,537.20	2,768.60	5,537.20
Other Equity						919.57
XI. Earning per equity share						
(a) Basic	0.02	0.02	0.00	0.05	0.00	0.00
(b) Diluted	0.02	0.02	0.00	0.05	0.00	0.00

Notes:

- The above unaudited standalone results for the quarter and nine month ended December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2025. The Statutory Auditors of the Company have conducted limited review of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- The standalone financial results have been prepared in accordance with the Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.
- 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.
- The figures of the quarter ended December 31, 2024 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2024 and the figures up to six month ended September 30, 2024. Similarly, the figures of the quarter ended December 31, 2023 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2023 and the figures up to six month ended September 30, 2023.
- The standalone unaudited financial results are available on the website of the Company (www.genpharmasec.com) and website of BSE (www.bseindia.com).
- The Name of the company has been changed from Generic Pharmasec Limited to Genpharmasec Limited w.e.f 25th October, 2021.
- During the quarter ended 31st March, 2024, the company has made investment in M/s. Darren 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 13,84,275 shares.
- The Board of Directors at its meeting held on 21st 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).
- Notes to Segment Information for the quarter and nine months ended 31st December, 2024.
As per Accounting Standard 108 on Segment Reporting (AS 108), the Company has reported as per annexure 1 "Segment Information", as described below:
a) Pharmaceuticals
b) Trade in securities

PLACE : MUMBAI
Date : 10-02-2025

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



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

Standalone statement of unaudited Segment-wise Revenue, Results, Assets and Liabilities for the Period Ended 31st December, 2024
(All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Nine Month Ended	Nine Month Ended	Year Ended
	31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Pharmaceuticals	833.56	576.95	638.46	1,940.80	2,020.72	3,040.57
Trading in Securities	-	-	-	-	-	-
Total	833.56	576.95	638.46	1,940.80	2,020.72	3,040.57
Segment Results (Profit before tax and interest)						
Pharmaceuticals	179.96	106.19	-33.42	367.17	94.22	225.06
Trading in Securities	-	-	21.51	-	77.18	54.28
Total	179.96	106.19	-11.91	367.17	171.40	279.34
Less						
(i) Unallocated Finance Cost	-6.26	-3.06	-	-18.97	-	-
(ii) Other unallocable expenditure net of unallocable income	-	-	14.89	-	-157.41	-232.68
(iii) Inter Segment Eliminations	-	-	-	-	-	-
Profit Before Tax	173.71	103.13	2.98	348.20	13.99	46.66
Segment Assets						
Pharmaceuticals	3,046.16	2,791.92	1,068.62	3,046.16	1,068.62	1,835.25
Trading in Securities	-	-	148.94	-	148.94	126.03
Un-Allocated	5,037.49	4,667.95	1,083.17	5,037.49	1,083.17	5,086.18
Total	8,083.65	7,459.88	2,300.72	8,083.65	2,300.72	7,047.46
Segment Liabilities						
Pharmaceuticals	1,046.53	516.13	84.77	1,046.53	84.77	269.65
Trading in Securities	-	-	-	-	-	-
Un-Allocated	315.00	321.10	2,215.95	315.00	2,215.95	321.04
Total	1,361.54	837.23	2,300.72	1,361.54	2,300.72	590.70

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)

Soham Chaturvedi
(Whole time director & CFO)
DIN:09629728

PLACE : MUMBAI
Date : 10-02-2025





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 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 31st December, 2024 and year to date from April 01, 2024 to December 31, 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 14.84 Lacs and Rs. 44.86 Lacs, total net loss after tax of Rs 32.82 Lacs and Rs. 88.37 Lacs for the quarter ended on 31st December, 2024 and year to date from April 01, 2024 to 31st December, 2024 respectively 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: 10.02.2025

UDIN- 25155947BMJBAN1681



Abhishek S Tiwari & Associates

CHARTERED ACCOUNTANTS

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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

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

GENPHARMASEC LIMITED
 (Formerly known as Generic Pharmasec Ltd)
 CIN No: L24231MH1992PLC323914
Consolidated statement of unaudited financial results for the quarter and nine month ended 31st December, 2024
 (All amounts in Indian Rupees Lakhs, except as otherwise stated)

Particulars	Quarter Ended			Nine Month Ended		Year Ended
	31st Dec 2024	30th Sept 2024	31st Dec 2023	31st Dec 2024	31st Dec 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I. Revenue from operations	848.41	603.31	638.45	1,971.21	2,070.72	3,040.57
II. Other income	81.20	74.74	14.25	212.54	40.67	65.59
III. Total Income (I + II)	929.61	678.04	652.70	2,183.75	2,061.39	3,106.16
IV. Expenses:						
(a) Cost of materials consumed	2.25	11.10	-	49.26	-	-
(b) Purchase of Stock-in-Trade	788.11	536.23	393.96	1,857.23	1,570.87	2,335.92
(c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(146.98)	(46.89)	104.62	(347.90)	33.92	83.33
(d) Employee benefit expense	30.92	39.32	22.46	67.89	86.21	78.42
(e) Financial costs	15.70	6.95	0.47	32.85	25.24	40.91
(f) Depreciation and amortization expense	9.87	30.03	12.45	55.50	1.33	4.21
(g) Other expenses	100.56	72.82	114.76	238.43	359.90	536.30
V. Total Expenses	800.44	627.57	649.72	1,953.14	2,047.40	3,081.10
VI. Profit before tax (III - V)	129.16	50.47	2.98	230.60	13.99	25.06
Tax expense:						
(1) Current tax	43.21	-	-	43.21	-	-
(2) Deferred Tax	7.98	(19.89)	3.39	6.20	(4.20)	(42.02)
(3) Prior Period Tax	-	-	(0.03)	-	(0.03)	0.63
VII. Total Tax Expense	51.19	(19.89)	3.36	49.41	(4.23)	(41.59)
VIII. Profit/(Loss) for the period (VI-VII)	77.97	70.37	6.34	181.20	9.76	(16.53)
Other Comprehensive Income/(Loss)						
(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	(9.19)	(15.18)	28.87	(1.96)	103.75	(73.04)
(d) Income tax effect on above	-	-	-	-	-	-
IX. Total Other Comprehensive Income / (Loss)	(9.19)	(15.18)	28.87	(1.96)	103.75	(73.04)
X. Total Comprehensive Income/(Loss) for the year (VIII + IX)	68.78	55.18	35.21	179.24	113.51	(89.57)
(Comprising profit and other comprehensive income for the year)						
Profit/(Loss) Attributable to Non-controlling Interest	0.43	(2.52)	-	(2.32)	-	(4.37)
Profit/(Loss) Attributable to Parent	68.35	57.70	35.21	181.56	-	(85.40)
Paid up Equity Share Capital (Face Value of Equity Share is Rs. 1/- each)	5,837.20	5,837.20	2,768.60	5,837.20	2,768.60	5,837.20
Other Equity	-	-	-	-	-	802.35
XI. Earning per equity share						
(a) Basic	0.01	0.01	0.00	0.03	0.00	(0.00)
(b) Diluted	0.01	0.01	0.00	0.03	0.00	(0.00)

Notes:

- The above unaudited consolidated results for the quarter and nine month ended on December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th February, 2025. The Statutory Auditors of the Company have conducted Limited review of these results in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.
- The consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, as amended from time to time.
- 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.
- The figures of the quarter ended December 31, 2024 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2024 and the figures up to six month ended September 30, 2024. Similarly, the figures of the quarter ended December 31, 2023 are the balancing figures between unaudited figures in respect of the Nine Month ended December 31, 2023 and the figures up to six month ended September 30, 2023.
- The consolidated unaudited financial results are available on the website of the Company (www.genpharmasec.com) and website of BSE (www.bseindia.com).
- The Name of the company has been changed from Generic Pharmasec Limited to Genpharmasec Limited w.e.f 25th October, 2021
- The company has incorporated a new wholly owned subsidiary namely M/s. Clinigenome India Pvt Ltd to expand the business activities on 29th January 2024 hence quarter and nine months ended December 31, 2023 are stand alone figures in consolidated unaudited financial results.
- During the quarter ended 31st March, 2024; the company has made investment in M/s. Derren Healthcare Pvt Ltd, (DHPL) as detailed hereunder:
 The Company has entered into a 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. 9 Crores into DHPL and in turn, DHPL will allot 11,84,275 shares to the Company.
 The Company made payment of Rs. 12,63,95,377/- to one of the Promoters, Mr. Vihava 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 11,84,275 shares. These payments represent full payment towards total acquisition of 70% shareholding in DHPL and additional shareholding as envisaged in SSSA.
 The acquisition was estimated to be completed by 19th September 2024. However, due to pending execution of SPA & SSSA, Genpharmasec Ltd, the company, has not gained 'controlling interest' as on the date of these results.
- The Board of Directors at its meeting held on 21st 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)
- Notes to Segment Information for the quarter and nine months ended 31st December, 2024.
 As per Accounting Standard 108 on Segment Reporting (AS 108), the Company has reported as per annexure 1 "Segment Information", as described below:
 a) Pharmaceuticals
 b) Trading in securities
 c) Laboratory Testing

PLACE : MUMBAI
 Date : 10.02.2025

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

Sohal Chaturvedi
 (WHOLE TIME DIRECTOR & CEO)
 DIN : 09629728



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

Consolidated statement of unaudited Segment-wise Revenue, Results, Assets and Liabilities for the quarter & nine month ended 31st December 2024

Particulars	Quarter Ended			Nine month ended	Nine month ended	Year Ended
	31/12/2024	30/09/2024	31-12-2023	31/12/2024	31-12-2023	31/03/2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
Pharmaceuticals	833.56	576.95	638.45	1,926.35	2,020.72	3,040.57
Trading In Securities	-	-	-	-	-	-
Laboratory Testing	14.85	26.35	-	44.86	-	-
Total Revenue	848.41	603.31	638.45	1,971.21	2,020.72	3,040.57
Segment Results (Profit before tax and interest)						
Pharmaceuticals	181.43	106.19	-33.47	367.17	94.77	274.56
Trading In Securities	-	-	21.51	-	77.18	54.28
Laboratory Testing	-49.97	-33.83	-	-101.71	-	-
Unallocable	-0.15	-4.59	-	-4.81	-	-
Total	131.31	67.78	-11.92	260.65	171.40	278.85
Less						
(i) Finance Cost	-2.15	-17.30	-	-30.05	-	-
(ii) Other unallocable expenditure net of unallocable income	-	-	14.90	-	157.41	-253.79
(iii) Inter Segment Eliminations	-	-	-	-	-	-
Profit Before Tax	129.16	50.48	2.98	230.60	13.99	25.06
Segment Assets						
Pharmaceuticals	3,046.16	1,874.45	1,068.62	3,046.16	1,068.62	1,881.00
Trading In Securities	-	-	148.94	-	148.94	126.03
Laboratory Testing	778.20	741.19	-	778.20	-	-
Un-Allocated	4,312.21	4,922.72	1,083.17	4,312.21	1,083.17	5,105.55
Total	8,136.56	7,538.36	2,300.72	8,136.56	2,300.72	7,112.58
Segment Liabilities						
Pharmaceuticals	1,046.53	516.53	84.77	1,046.53	84.77	230.22
Trading In Securities	-	-	-	-	-	-
Laboratory Testing	42.49	140.41	-	42.49	-	-
Un-Allocated	356.81	330.31	2,215.95	356.81	2,215.95	6,882.35
Total	1,445.83	987.25	2,300.72	1,445.83	2,300.72	7,112.58

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)

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



PLACE : MUMBAI
Date : 10.02.2025

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF RIGHTS ISSUE

Deviation/Variation in utilization of funds raised

Name of listed entity	Genpharmasec Ltd.
Mode of Fund Raising	Rights Issues
Date of Raising Funds	21 st February, 2024 (Date of Allotment)
Amount Raised (Rs. In Lakhs)	Rs. 4,845.05
Report filed for Quarter ended	December 31, 2024
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	----
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not Applicable
If Yes, Date of shareholder Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Objects for which funds have been raised and where there has been a deviation, in the following table

(Rs. In Lakhs)

Original Object	Modified Object, if any	Original Allocation	Modification, Allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
To acquire Equity Shares from existing shareholders of Derren Healthcare Private Limited and making it subsidiary Company.	Not Applicable	Rs. 1443.58	Not Applicable	Rs. 1443.58	NIL	-
To repay or prepay, in Full or in part, of certain Borrowings availed by our Company.	Not Applicable	Rs. 588.00	Not Applicable	Rs. 286.00	NIL	-
To part finance the working capital of the Company.	Not Applicable	Rs. 1650.00	Not Applicable	Rs. 1611.85	NIL	-
To Meet General corporate purposes.	Not Applicable	Rs. 1138.47	Not Applicable	Rs. 823.00	NIL	-
To meet the expenses of the Issue.	Not Applicable	Rs. 25.00	Not Applicable	Rs. 25.00	NIL	-



GENPHARMASEC LIMITED

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised or
- Deviation in the amount of funds actually utilized as against what was originally disclosed or
- Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer, etc.

For Genpharmasec Limited

SOHAN
CHATURVEDI

Digitally signed by
SOHAN CHATURVEDI
Date: 2025.02.10
17:31:44 +05'30'



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

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES- Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable.



104 & 105, 1st Floor, Gundecha Industrial Premises Co-Operative Soc Ltd., Akurli Road, Kandivali (East), Mumbai 400101.



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