



Date: 28<sup>th</sup> October, 2024

To,  
Department of Corporate Services  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001  
Scrip Code: 531569

**Sub: Outcome of Board Meeting held on Monday, 28<sup>th</sup> October, 2024**

Dear Sir/Madam,

We wish to inform you that, the Board of Directors of the Company at its meeting held today i.e. 28<sup>th</sup> October, 2024 has inter-alia considered and approved the following:

1. Limited Review Report for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2024.
2. Unaudited Financial Results as submitted by the Statutory Auditor of the Company for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2024.

The Unaudited Financial Results for the Second Quarter and Half Year Ended 30<sup>th</sup> September, 2024 along with the Limited Review Report is attached for your records.

The meeting of the Board commenced at 04: 00 P.M. and concluded at 04:30 P.M.

Kindly take the above on record.

Thanking You,  
Yours Faithfully,

**For Sanjivani Paranteral Limited**

**Ravikumar Bogam**  
Company Secretary Cum Compliance Officer

# SANJIVANI PARANTERAL LIMITED

REGD OFFICE : 205,P.N. KOTHARI INDL.ESTATE,L.B.S.MARG,BHANDUP (W), MUMBAI - 400 078

TEL NO. 022 20812600 Email ID: info@sanjivani.co.in

CIN: L24300MH1994PLC081752

## STANDALONE UN-AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER'2024

Rs. In Lacs (Except earning per share)

SR. NO.	PARTICULARS	QUARTER ENDED ON			SIX MONTHS ENDED ON		PREVIOUS YEAR ENDED ON
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	(AUDITED)
<b>1</b>	<b>REVENUE FROM OPERATIONS</b>						
	a) REVENUE FROM OPERATIONS	1813.09	1643.72	1400.26	3456.81	2658.36	5441.05
	b) OTHER INCOME	38.92	8.57	15.01	47.49	21.04	51.72
	<b>TOTAL REVENUE</b>	<b>1852.01</b>	<b>1652.29</b>	<b>1415.27</b>	<b>3504.30</b>	<b>2679.40</b>	<b>5492.77</b>
<b>2</b>	<b>EXPENSES</b>						
	a) COST OF MATERIAL CONSUMED	623.87	760.21	1036.56	1384.08	1543.25	3437.35
	b) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	466.14	265.84	-140.09	731.98	12.46	(588.93)
	c) EMPLOYEE BENEFITS EXPENSES	161.44	112.65	87.39	274.09	176.62	409.71
	d) FINANCE COSTS	18.04	1.59	4.59	19.63	8.86	25.35
	e) DEPRECIATION AND AMORTIZATION EXPENSES	14.55	13.25	23.19	27.80	46.06	93.32
	f) OTHER EXPENSES	276.38	271.36	205.02	547.74	513.55	1358.82
	<b>TOTAL EXPENSES</b>	<b>1560.42</b>	<b>1424.90</b>	<b>1216.66</b>	<b>2985.32</b>	<b>2300.80</b>	<b>4735.62</b>
<b>3</b>	<b>PROFIT/ (LOSS) BEFORE TAX (1-2)</b>	<b>291.59</b>	<b>227.39</b>	<b>198.61</b>	<b>518.98</b>	<b>378.60</b>	<b>757.15</b>
<b>4</b>	<b>TAX EXPENSES</b>						
	- CURRENT	62.00	56.00	28.00	118.00	53.00	135.83
	- DEFERRED	0.00	0.00	0.00	0.00	0.00	4.81
<b>5</b>	<b>NET PROFIT / (LOSS) FOR THE PERIOD (9-10)</b>	<b>229.59</b>	<b>171.39</b>	<b>170.61</b>	<b>400.98</b>	<b>325.60</b>	<b>616.51</b>
<b>6</b>	<b>OTHER COMPREHENSIVE INCOME (NET OF TAXES)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>229.59</b>	<b>171.39</b>	<b>170.61</b>	<b>400.98</b>	<b>325.60</b>	<b>616.51</b>
<b>8</b>	<b>COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO THE OWNERS OF THE PARENT</b>	<b>229.59</b>	<b>171.39</b>	<b>170.61</b>	<b>400.98</b>	<b>325.60</b>	<b>616.51</b>
<b>9</b>	<b>Paid-up Equity Share Capital, (Face Value RS.10/- Each )</b>	<b>1168.43</b>	<b>1168.43</b>	<b>999.83</b>	<b>1168.43</b>	<b>999.83</b>	<b>1168.43</b>
<b>10</b>	<b>Other Equity Excluding Revaluation Reserves</b>						<b>1621.45</b>
<b>11</b>	<b>EARNING PER SHARE (IN Rs.)</b>						
	a) Basic Earnings (Loss) Per Share	1.96	1.47	1.71	3.43	3.26	5.28
	b) Diluted Earnings (Loss) Per Share	1.96	1.47	1.71	3.43	3.26	5.28

**NOTES :**

1. The above standalone Statement of financials results have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued thereunder.
2. The above standalone statement of Financial Results, as reviewed by Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 28th October' 2024
3. Previous Year's / Period's figures have been regrouped or reclassified wherever necessary.
4. The Statutory Auditors have carried out a 'Limited Review of the above standalone results in terms of Clause 41 of the Listing Agreement with Stock Exchange.
5. Nil investors complaints were received during the quarter. There was no complaint outstanding at the beginning or at the end of the quarter
6. Company has only one business segment of pharmaceutical in terms of the requirement as per IND AS 108 on "Operating Segment Reporting"

FOR SANJIVANI PARANTERAL LTD.

Place : Mumbai

Date : 28th October 2024

  
**ASHWANI KHEMKA**  
**MANAGING DIRECTOR**  
**DIN: 00337118**



# SANJIVANI PARANTERAL LIMITED

REGD OFFICE : 205,P.N. KOTHARI INDL.ESTATE,L.B.S.MARG,BHANDUP (W), MUMBAI - 400 078

TEL NO. 022 20812600 Email ID: info@sanjivani.co.in Website: www.sanjivani.co.in

CIN: L24300MH1994PLC081752

## STANDALONE UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES Rs. In Lacs

PARTICULARS	As At 30.09.2024	As At 31.03.2024
	(Un-Audited)	(Audited)
<b>1. ASSETS</b>		
<b>Non-Current Assts</b>		
Property, Plant And Equipment	1112.12	994.21
Capital Work In Progress	0.00	0.00
Other Intangible Assets	0.00	0.00
<b>Non Curent Financial Assets</b>		
Non-Current Investments	0.00	0.00
Trade Receivable	8.76	28.67
Long Terms Loans & Advances	24.92	361.72
Other Non Current Assets	198.55	92.03
<b>Total Non-Current Financial Assets</b>	<b>232.23</b>	<b>482.42</b>
<b>Total - Non-Current Assets</b>	<b>1344.35</b>	<b>1476.63</b>
<b>Current Assts</b>		
Inventories	262.84	973.31
<b>Current Financial Assts</b>		
Trade Receivables	990.27	469.74
Cash And Cash Equivalents	25.51	54.08
Bank balances other than Cash and cash equivalents	493.20	902.33
Short Terms Loans And Advances	52.77	375.58
Other Current Assets	1637.78	88.86
<b>Total Current Financial Assets</b>	<b>3199.53</b>	<b>1890.59</b>
<b>Total Current Assets</b>	<b>3462.37</b>	<b>2863.90</b>
<b>Total - Assets</b>	<b>4806.72</b>	<b>4340.53</b>
<b>2. Equity And Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	1168.43	1168.43
Other Equity	2022.43	1621.45
<b>Sub-Total - Equity</b>	<b>3190.86</b>	<b>2789.88</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Long Term Borrowings	535.75	96.91
Differred Tax Liability	35.35	35.35
Long Term Provisions	43.18	40.37
<b>Sub-Total - Non-Current Liabilities</b>	<b>614.28</b>	<b>172.63</b>
<b>Current Liabilities</b>		
Short Term Borrowings	185.26	0.00
Trade Payables	500.19	574.10
Other Short Term Liabilities	198.13	695.27
Short Term Provisions	118.00	101.65
Other Current Liabilities	0.00	7.00
<b>Sub-Total - Current Liabilities</b>	<b>1001.58</b>	<b>1378.02</b>
<b>Total - Equity And Liabilities</b>	<b>4806.72</b>	<b>4340.53</b>



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CIN: L24300MH1994PLC081752

Unaudited Standalone Cash Flow Statement For Six Months Ended 30th September 2024

PARTICULRS		Six motnhs ended 30.09.2024	Six motnhs ended 30.09.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit before tax		518.98	378.60
Adjustements for:			
Adjustments for depreciation and amortisation expense		27.80	46.06
Adjustments for finance costs		19.63	8.86
Impairment on trade receivables		-	-
Adjustments for interest income		(21.52)	(0.52)
<b>Operating profit before changes in working capital</b>		<b>544.89</b>	<b>433.00</b>
Adjustements for:			
Adjustments for decrease (increase) in trade receivables, current		(529.28)	(523.49)
Adjustments for decrease (increase) in trade receivables, non current		28.68	(1.62)
Adjustments for decrease (increase) in inventories		710.47	89.55
Adjustments for decrease (increase) in other current assets		(1,548.93)	(141.14)
Adjustments for decrease (increase) in other non current assets		(106.52)	83.59
Adjustments for other financial assets, current		322.81	345.91
Adjustments for other financial assets, non-current		336.80	27.86
Adjustments for other Bank balance		409.13	-
Adjustments for increase (decrease) in trade payables, current		(73.90)	165.69
Adjustments for increase (decrease) in other current liabilities		(497.14)	2.26
Adjustments for other financial liabilities, current		(7.00)	(7.89)
Adjustments for provisions, current		16.35	-
Adjustments for provisions, non-current		2.81	5.57
<b>Cash generated from operating Activity</b>		<b>(390.83)</b>	<b>479.29</b>
Income taxes paid (refund)		118.00	31.84
Cash flow before Extraordinary items		<b>(508.83)</b>	<b>447.45</b>
Extra ordinary items		-	-
<b>Net cash flows from (used in) operating activities</b>	<b>A</b>	<b>(508.83)</b>	<b>447.45</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>			
Proceeds from sales of property, plant and equipment		-	-
Purchase of property, plant and equipment		(145.71)	(266.97)
Interest received		21.52	0.52
<b>NET CASH FLOW FROM INVESTING ACTIVITY</b>	<b>B</b>	<b>(124.19)</b>	<b>(266.45)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>			
Proceeds / ( Repayments ) of borrowings		624.09	(180.69)
Proceeds from issuing shares		-	-
Interest paid		(19.63)	(8.86)
<b>NET CASH FLOW FROM FINANCING ACTIVITY</b>	<b>C</b>	<b>604.46</b>	<b>(189.55)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVELANTS</b>		<b>(28.56)</b>	<b>(8.55)</b>
Cash & Cash equivelant at the beginning of the period		54.07	30.25
<b>Cash &amp; Cash equivalents at the end of the Period</b>		<b>25.51</b>	<b>21.70</b>





# R. B. Gohil & Co.

## Chartered Accountants

Review Report to  
The Board of Directors  
Sanjivani Paranteral Ltd.

We have reviewed the accompanying statement of unaudited Standalone financial results of M/s Sanjivani Paranteral Ltd. for the quarter and half year ended 30<sup>th</sup> September'2024 which are included in the accompanying 'Statement of Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 (the "Statement")'. The statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the "Listing Regulations, 2015), which has been initialed by us for identification purpose. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standard for Interim Financial Reporting, (IND-AS 34) prescribed under Section 133 of the Companies Act,2013 read with relevant rules issued there under and other accounting principles generally accosted in India. Our responsibility is to issue a report on these financial statements based on our review

We conducted our review in accordance with the Standard on Review Engagement (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 /results 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 standalone 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.

Our conclusion on the statement is not modified.

R.B.GOHIL & CO.  
CHARTERED ACCOUNTANTS

(R.B.GOHIL)

Date : 28<sup>th</sup> October2024

UDIN: 24104997BKBIYJ8836

PARTNER

M. No.104997 / FRN 119360W

# SANJIVANI PARANTERAL LIMITED

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CIN: L24300MH1994PLC081752

## CONSOLIDATED UN-AUDITED STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER'2024

Rs. In Lacs (Except earning per share)

SR. NO.	PARTICULARS	QUARTER ENDED ON			SIX MONTHS ENDED ON		PREVIOUS YEAR ENDED ON
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	(AUDITED)
<b>1</b>	<b>REVENUE FROM OPERATIONS</b>						
	a) REVENUE FROM OPERATIONS	1813.09	1643.72	1400.26	3456.81	2658.36	5441.05
	b) OTHER INCOME	38.92	8.57	15.01	47.49	21.04	51.72
	<b>TOTAL REVENUE</b>	<b>1852.01</b>	<b>1652.29</b>	<b>1415.27</b>	<b>3504.30</b>	<b>2679.40</b>	<b>5492.77</b>
<b>2</b>	<b>EXPENSES</b>						
	a) COST OF MATERIAL CONSUMED	623.87	760.21	1036.56	1384.08	1543.25	3437.35
	b) CHANGES IN INVENTORIES OF FINISHED GOODS, WORK-IN-PROGRESS AND STOCK-IN-TRADE	466.14	265.84	-140.09	731.98	12.46	(588.93)
	c) EMPLOYEE BENEFITS EXPENSES	161.44	112.65	87.39	274.09	176.62	409.71
	d) FINANCE COSTS	18.04	1.59	4.59	19.63	8.86	25.35
	e) DEPRECIATION AND AMORTIZATION EXPENSES	14.55	13.25	23.19	27.80	46.06	93.32
	f) OTHER EXPENSES	276.38	271.36	205.02	547.74	513.55	1358.82
	<b>TOTAL EXPENSES</b>	<b>1560.42</b>	<b>1424.90</b>	<b>1216.66</b>	<b>2985.32</b>	<b>2300.80</b>	<b>4735.62</b>
<b>3</b>	<b>PROFIT/ (LOSS) BEFORE TAX (1-2)</b>	<b>291.59</b>	<b>227.39</b>	<b>198.61</b>	<b>518.98</b>	<b>378.60</b>	<b>757.15</b>
<b>4</b>	<b>TAX EXPENSES</b>						
	- CURRENT	62.00	56.00	28.00	118.00	53.00	135.83
	- DEFERRED	0.00	0.00	0.00	0.00	0.00	4.81
<b>5</b>	<b>NET PROFIT / (LOSS) FOR THE PERIOD (9-10)</b>	<b>229.59</b>	<b>171.39</b>	<b>170.61</b>	<b>400.98</b>	<b>325.60</b>	<b>616.51</b>
<b>6</b>	OTHER COMPREHENSIVE INCOME (NET OF TAXES)	0.00	0.00	0.00	0.00	0.00	0.00
<b>7</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b>229.59</b>	<b>171.39</b>	<b>170.61</b>	<b>400.98</b>	<b>325.60</b>	<b>616.51</b>
<b>8</b>	<b>COMPREHENSIVE INCOME FOR THE PERIOD ATTRIBUTABLE TO THE OWNERS OF THE PARENT</b>	<b>229.59</b>	<b>171.39</b>	<b>170.61</b>	<b>400.98</b>	<b>325.60</b>	<b>616.51</b>
<b>9</b>	<b>Paid-up Equity Share Capital, (Face Value RS.10/- Each )</b>	1168.43	1168.43	999.83	1168.43	999.83	1168.43
<b>10</b>	<b>Other Equity Excluding Revaluation Reserves</b>						1621.45
<b>11</b>	<b>EARNING PER SHARE (IN Rs.)</b>						
	a) Basic Earnings (Loss) Per Share	1.96	1.47	1.71	3.43	3.26	5.28
	b) Diluted Earnings (Loss) Per Share	1.96	1.47	1.71	3.43	3.26	5.28

**NOTES :**

1. The above consolidated financials results of the Group have been prepared in accordance with the recognition and measurement principles laid down in IND AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
2. The above consolidated Financial Results, as reviewed by Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on 28th October' 2024
3. Previous Year's / Period's figures have been regrouped or reclassified wherever necessary.
4. The Statutory Auditors have carried out a 'Limited Review of the above consolidated results in terms of Clause 41 of the Listing Agreement with Stock Exchange.
5. The Group has only one business segment of pharmaceutical in terms of the requirement as per IND AS 108 on "Operating Segment Reporting"

FOR SANJIVANI PARANTERAL LTD.

  
**ASHWANI KHEMKA**  
 MANAGING DIRECTOR  
 DIN: 00337118



Place : Mumbai

Date : 28th October 2024

# SANJIVANI PARANTERAL LIMITED

REGD OFFICE : 205,P.N. KOTHARI INDLESTATE,L.B.S.MARG,BHANDUP (W), MUMBAI - 400 078

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CIN: L24300MH1994PLC081752

## CONSOLIDATED UN-AUDITED STATEMENT OF ASSETS AND LIABILITIES Rs. In Lacs

PARTICULARS	As At 30.09.2024	As At 31.03.2024
	(Un-Audited)	(Audited)
<b>1. ASSETS</b>		
<b>Non-Current Assts</b>		
Property, Plant And Equipment	1112.12	994.21
Capital Work In Progress	646.26	0.00
Other Intangible Assets	0.00	0.00
<b>Non Curent Financial Assets</b>	!	
Non-Current Investments	0.00	0.00
Trade Receivable	8.76	28.67
Long Terms Loans & Advances	24.92	361.72
Other Non Current Assets	198.55	92.03
<b>Total Non-Current Financial Assets</b>	<b>232.23</b>	<b>482.42</b>
<b>Total - Non-Current Assets</b>	<b>1990.61</b>	<b>1476.63</b>
<b>Current Assts</b>		
Inventories	262.84	973.31
<b>Current Financial Assts</b>		
Trade Receivables	990.27	469.74
Cash And Cash Equivalents	26.47	54.08
Bank balances other than Cash and cash equivalents	493.20	902.33
Short Terms Loans And Advances	52.77	375.58
Other Current Assets	1205.71	88.86
<b>Total Current Financial Assets</b>	<b>2768.42</b>	<b>1890.59</b>
<b>Total Current Assets</b>	<b>3031.26</b>	<b>2863.90</b>
<b>Total - Assets</b>	<b>5021.87</b>	<b>4340.53</b>
<b>2. Equity And Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	1168.43	1168.43
Other Equity	2022.43	1621.45
<b>Sub-Total - Equity</b>	<b>3190.86</b>	<b>2789.88</b>
<b>Liabilities</b>		
<b>Non Current Liabilities</b>		
Long Term Borrowings	535.75	96.91
Differred Tax Liability	35.35	35.35
Long Term Provisions	43.18	40.37
<b>Sub-Total - Non-Current Liabilities</b>	<b>614.28</b>	<b>172.63</b>
<b>Current Liabilities</b>		
Short Term Borrowings	185.26	0.00
Trade Payables	500.19	574.10
Other Short Term Liabilities	413.28	695.27
Short Term Provisions	118.00	101.65
Other Current Liabilities	0.00	7.00
<b>Sub-Total - Current Liabilities</b>	<b>1216.73</b>	<b>1378.02</b>
<b>Total - Equity And Liabilities</b>	<b>5021.87</b>	<b>4340.53</b>



# SANJIVANI PARANTERAL LIMITED

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CIN: L24300MH1994PLC081752

Consolidated Cash Flow Statement For Six Months Ended 30th September 2024

PARTICULRS	Six motnhs ended 30.09.2024	Six motnhs ended 30.09.2023
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	518.98	378.60
Adjustements for:		
Adjustments for depreciation and amortisation expense	27.80	46.06
Adjustments for finance costs	19.63	8.86
Impairment on trade receivables	-	-
Adjustments for interest income	(21.52)	(0.52)
<b>Operating profit before changes in working capital</b>	<b>544.89</b>	<b>433.00</b>
Adjustements for:		
Adjustments for decrease (increase) in trade receivables, current	(520.53)	(523.49)
Adjustments for decrease (increase) in trade receivables, non current	19.91	(1.62)
Adjustments for decrease (Increase) in inventories	710.47	89.55
Adjustments for decrease (increase) in other current assets	(1,116.85)	(141.14)
Adjustments for decrease (increase) in other non current assets	(106.52)	83.59
Adjustments for other financial assets, current	322.81	345.91
Adjustments for other financial assets, non-current	336.80	27.86
Adjustments for other Bank balance	409.13	-
Adjustments for increase (decrease) in trade payables, current	(73.91)	165.69
Adjustments for increase (decrease) in other current liabilities	(281.99)	2.26
Adjustments for other financial liabilities, current	(7.00)	(7.89)
Adjustments for provisions, current	16.35	-
Adjustments for provisions, non-current	2.81	5.57
<b>Cash generated from operating Activity</b>	<b>256.37</b>	<b>479.29</b>
Income taxes paid (refund)	118.00	31.84
Cash flow before Extraordinary items	<b>138.37</b>	<b>447.45</b>
Extra ordinary items	-	-
<b>Net cash flows from (used In) operating activities</b>	<b>138.37</b>	<b>447.45</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	(791.97)	(266.97)
Interest received	21.52	0.52
<b>NET CASH FLOW FROM INVESTING ACTIVITY</b>	<b>(770.45)</b>	<b>(266.45)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>		
Proceeds / ( Repayments ) of borrowings	624.11	(180.69)
Proceeds from issuing shares	-	-
Interest paid	(19.63)	(8.86)
<b>NET CASH FLOW FROM FINANCING ACTIVITY</b>	<b>604.48</b>	<b>(189.55)</b>
<b>NET INCREASE IN CASH AND CASH EQUIVELANTS</b>	<b>(27.60)</b>	<b>(8.55)</b>
Cash & Cash equivelant at the beginning of the period	54.07	30.25
<b>Cash &amp; Cash equivalents at the end of the Period</b>	<b>26.47</b>	<b>21.70</b>







# R. B. Gohil & Co.

## Chartered Accountants

Review Report to  
The Board of Directors  
Sanjivani Paranteral Ltd.

We have reviewed the accompanying statement of unaudited Consolidated financial results of M/s Sanjivani Paranteral Ltd. (the Parent) and its subsidiary (the Parent and its subsidiary together referred as "the Group") for the quarter and half year ended 30<sup>th</sup> September 2024 which are included in the accompanying 'Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024 (the "Statement") being submitted by the Parent. The statement has been prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 (the "Listing Regulations, 2015), which has been initiated by us for identification purpose. The statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, which have been prepared in accordance with the recognition and measurement principals laid down in Indian Accounting Standard for Interim Financial Reporting, (IND-AS 34) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accosted in India. Our responsibility is to issue a report on these financial statements based on our review

We conducted our review in accordance with the Standard on Review Engagement (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 /results 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.

The statement includes the results of the only subsidiary M/s SPL Infusion Pvt. Ltd. We did not review the interim financial information of this only subsidiary included in the unaudited consolidated financial results of the Parent.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated 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.

Our conclusion on the statement is not modified.

R.B.GOHIL & CO.  
CHARTERED ACCOUNTANTS

  
(R.B.GOHIL)  
PARTNER

Date: 28<sup>th</sup> October 2024  
UDIN: 24104997BKBIYJ8836

M. No.104997 / FRN 119360W