

GUJARAT INJECT (KERALA) LIMITED

CIN: L46309GJ1991PLC151872

Registered Office: Shop No. 15, K-Tower, Havelli Resi-Cum Plaza, Behind Air Force Station, Makarpura, Vadodara - 390 014, Gujarat, India

Administrative Office: SB-06, Paradise Complex, Opp. M.S. University, Sayajiganj, Vadodara - 390 005, Gujarat, India

Phones: +91-9898593314, +91-9712193314

E-Mail: gikl2015@hotmail.com Website: www.gujaratinject.in

Date: October 22, 2024

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Dear Sir,

Sub: Outcome of Board meeting held today i.e. on October 22, 2024

Ref: Gujarat Inject Kerala Limited (Security ID: GUJINJEC, Security Code: 524238)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on October 22, 2024, at the Registered Office of the Company which was commenced at 04:00 P.M. and concluded at 04:40 P.M., have, apart from other businesses,

- 1) Considered, approved and taken on record the Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2024 along with Limited Review Report (Unmodified Opinion) In this regards, we are hereby submitting the followings:
 1. Unaudited Financial Results for the quarter and half year ended on September 30, 2024;
 2. Limited review report;

Kindly take the same on your record and oblige us.

Thanking you.

For, Gujarat Inject Kerala Limited



Murli Nair
Whole Time Director
DIN: 02243039



Place: Vadodara



S. MANDAWAT & CO.

Chartered Accountants

913, Sahjanand Shopping Centre,
Opp. Rajasthan Hindi School,
Shahibaug Road, Ahmedabad-380004.

(M) 9426072909 E-mail : skmandwat@yahoo.co.in

LIMITED REVIEW REPORT ON QUARTERLY STANDALONE FINANCIAL RESULTS OF GUJARAT INJECT KERALA LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LODR) REGULATIONS, 2015 AS AMENDED, READ WITH SEBI CIRCULAR NO. CIR/CFD/CMD1/44/2019

To,
The Board of Directors,
Gujarat Inject Kerala Limited,
Shop No 15, K-Tower,
Haveli Residentcum Plaza, Air Force Station,
Makarpura, Vadodara – 390014,
Gujarat, India.

We have reviewed the accompanying statement of standalone unaudited financial results of Gujarat Inject Kerala Limited for the Quarter and Half year ended September 30, 2024. This statement has been prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 (the Listing Regulation, 2015), as amended. 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,
M/s. S. Mandawat & Co.,
Chartered Accountants,
Firm's Registration No: 118330W


CA Subhash Chandra Mandawat
Partner
Membership No. 102708
UDIN: 24102708BKENTS3745



Place: Ahmedabad
Date: 22-10-2024

GUJARAT INJECT KERALA LIMITED

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Administrative Office: SB-06, Paradise Complex, Opp. M.S. University, Sayajiganj, Vadodara - 390005

Statement of Standalone Financial Results for the quarter and half year ended on September 30, 2024

(₹ In Lakh except per share data)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
A	Date of start of reporting period					
B	Date of end of reporting period					
C	Whether results are audited or unaudited					
D	Nature of report standalone or consolidated					
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Standalone	Standalone	Standalone	Standalone	Standalone	Standalone
I	Revenue From Operations					
	Net sales or Revenue from Operations					
	861.09	304.54	-	1,165.63	15.37	578.83
II	Other Income					
	16.91	-	2.32	16.91	2.32	6.08
III	Total Income (I+II)					
	878.00	304.54	2.32	1,182.54	17.69	584.91
IV	Expenses					
(a)	Cost of materials consumed					
(b)	Purchases of stock-in-trade					
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade					
(d)	Employee benefit expense					
(e)	Finance Costs					
(f)	Depreciation and amortisation expense					
(g)	Other Expenses					
	1.45	10.80	0.30	12.25	0.70	31.11
	Total expenses (IV)					
	806.99	288.01	0.66	1,095.00	12.31	574.38
V	Profit/(loss) before exceptional items and tax (III-IV)					
	71.01	16.53	1.66	87.54	5.38	10.53
VI	Exceptional items					
	-	-	-	-	-	-
VII	Profit (loss) after exceptional items and before Tax (V-VI)					
	71.01	16.53	1.66	87.54	5.38	10.53
VIII	Tax Expense					
(a)	Current Tax					
(b)	(Less):- MAT Credit					
(c)	Current Tax Expense Relating to Prior years					
(d)	Deferred Tax (Asset)/Liabilities					
	10.00	4.30	0.41	14.30	1.38	2.25
	10.00	4.30	0.41	14.30	1.38	2.25
IX	Profit (Loss) for the period from continuing operations (VII-VIII)					
	61.01	12.23	1.25	73.24	4.00	8.28
X	Profit/(loss) from discontinued operations					
	-	-	-	-	-	-
XI	Tax expenses of discontinued operations					
	-	-	-	-	-	-
XII	Profit/(loss) from Discontinued operations (after tax) (X-XI)					
	-	-	-	-	-	-
XIII A	Profit(Loss) For Period Before Minority Interest					
	61.01	12.23	1.25	73.24	4.00	8.28
XIII B	Share Of Profit / Loss of Associates and joint ventures accounted for using equity method					
	-	-	-	-	-	-
XIII C	Profit/Loss Of Minority Interest					
	-	-	-	-	-	-
XIV	Profit (Loss) for the period (XIII A + XIII B + XIII C)					
	61.01	12.23	1.25	73.24	4.00	8.28
XV	Other Comprehensive Income					
	a. i). Items that will not be reclassified to profit or loss					
	-	-	-	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss					
	-	-	-	-	-	-
	b. i). Item that will be reclassified to profit or loss					
	-	-	-	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss					
	-	-	-	-	-	-
	Total Comprehensive income					
	-	-	-	-	-	-
XVI	Total Comprehensive income [Comprising Profit for the Period and Other comprehensive income] (XIV+XV)					
	61.01	12.23	1.25	73.24	4.00	8.28
XVII	Details of equity share capital					
	Paid-up equity share capital					
	1,463.48	1,463.48	488.48	1,463.48	488.48	1,129.23
	Face value of equity share capital (Per Share)					
	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Reserve excluding Revaluation Reserve					
	-	-	-	-	-	-
XIX	Earnings per share					
(a)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing operation					
	0.42	0.08	0.03	0.50	0.08	0.07
	Diluted earnings (loss) per share from continuing operation					
	0.42	0.08	0.03	0.50	0.08	0.07
(b)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from discontinued operation					
	-	-	-	-	-	-
	Diluted earnings (loss) per share from discontinued operation					
	-	-	-	-	-	-
(c)	Earnings per share (not annualised for quarter ended)					
	Basic earnings (loss) per share from continuing and discontinued operations					
	0.42	0.08	0.03	0.50	0.08	0.07
	Diluted earnings (loss) per share continuing and discontinued operations					
	0.42	0.08	0.03	0.50	0.08	0.07

Notes on Financial Results:-

1	The figures for the corresponding previous period have been restated/regrouped wherever necessary, to make them comparable.
2	The above results 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 recognised accounting practices and policies to the extent applicable and in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circulars.
3	The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 22nd October, 2024.
4	The Statutory Auditors of the Company have carried out limited review of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.

For, Gujarat Injeet Kerala Limited



A handwritten signature in black ink, appearing to be "Murali Nair".

Date : 22nd October 2024
Place: Vadodara

Murali Nair
Whole-Time Director
DIN 02243039

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Standalone Statement of Assets and Liabilities as on September 30, 2024

(₹ In Lakh)

Particulars		Half Year Ended 30-09-2024	Year ended 31-03-2024
A	Date of start of reporting period	01-04-2024	01-04-2023
B	Date of end of reporting period	30-09-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
ASSETS			
1 Non-current assets			
a)	Property, Plant and Equipment	-	-
b)	Capital work-in-progress	-	-
c)	Investment Property	-	-
d)	Goodwill	-	-
e)	Other Intangible assets	-	-
f)	Intangible assets under development	-	-
g)	Biological Assets other than bearer plants	-	-
h)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	-	-
(iii)	Loans	-	-
(iv)	Other non-current financial assets	-	-
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets	-	-
Total Non-Current Assets		-	-
2) Current assets			
a)	Inventories	63.22	-
b)	Financial Assets	-	-
(i)	Investments	-	-
(ii)	Trade receivables	873.75	298.37
(iii)	Cash and cash equivalents	15.31	291.91
(iv)	Loans	470.49	278.95
(v)	Others (to be specified)	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	-	-
Total Current Assets		1,422.77	869.23
TOTAL ASSETS		1,422.77	869.23
EQUITY & LIABILITIES :			
EQUITY:			
a)	Equity Share Capital	1,463.48	1,129.23
b)	Other Equity	(490.71)	(274.71)
Equity attributable to equity holders of the Company		972.77	854.52
LIABILITIES :			
1) Non-Current Liabilities			
a)	Financial Liabilities	-	-
(i)	Borrowings	-	-
(ii)	Lease liabilities	-	-
(iii)	Trade payables	-	-
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv)	Other financial liabilities	-	-
b)	Provisions	-	-
c)	Deferred tax liabilities (Net)	-	-
d)	Other non-current liabilities	-	-
Total Non-Current Liabilities		-	-
2) Current liabilities			
a)	Financial Liabilities	-	-
(i)	Borrowings	-	-
(ii)	Lease liabilities	-	-
(iii)	Trade payables	432.72	11.73
i)	Total outstanding dues of micro enterprises and small enterprises	-	-
ii)	Total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
(iv)	Other financial liabilities	-	-
b)	Other current liabilities	0.15	-
c)	Provisions	17.13	2.98
d)	Current Tax Liabilities (Net)	-	-
Total Current Liabilities		450.00	14.71
TOTAL EQUITY AND LIABILITIES		1,422.77	869.23

For, Gujarat Inject Kerala Limited



(Handwritten Signature)

Murali Nair
Whole-Time Director
DIN 02243039

Date :- 22nd October 2024
Place:- Vadodara

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Standalone Statement of Cash Flow

(₹ In Lakh)

Particulars	Half Year Ended	Year ended
	30-09-2024	31-03-2024
A Date of start of reporting period	01-04-2024	01-04-2023
B Date of end of reporting period	30-09-2024	31-03-2024
C Whether results are audited or unaudited	Unaudited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per P & L A/c. before Income Tax	87.54	10.53
ADD/(LESS): - Adjustment for :		-
Depreciation	-	-
Finance Cost	-	-
Gratuity Expense	-	-
Loss /(Profit) on sale of Assets	-	-
Interest Income	(16.79)	-
Non Cash Rental Expense	-	-
Operating Profit before changes in working capital	70.75	10.53
Movement in Working Capital Changes:		
(Inc)/Dec in Inventories	(63.22)	-
(Inc)/Dec in Trade Receivables	(575.38)	(275.09)
(Inc)/Dec in Other Current Assets	-	(278.08)
(Inc)/Dec in Loans and Advances	(191.54)	-
(Inc)/Dec in Trade Payables (including other financial liabilities and OCL)	421.00	(20.53)
(Inc)/Dec in Other Current Liabilities	0.15	(19.60)
(Inc)/Dec in Other Non Current Financial Liabilities	-	1.54
(Inc)/Dec in Provisions	14.15	-
Cash Generated from Operations	(324.09)	(581.24)
Direct Taxes paid (Net of refund)	(14.30)	(2.25)
Net Cash Flow From Operating Activities	(338.39)	(583.49)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Capital Exp. On Fixed Assets	-	-
Purchase of Fixed Assets	-	-
Interest Received	16.79	-
Proceeds from sale of Property, Plant & Equipment	-	-
Changes in Investments	-	-
Other non-current assets	-	-
Net Cash From Investment Activities	16.79	-
CASH FLOW FROM FINANCING ACTIVITIES		
Proceed / (Repayment) in long term borrowings	-	(45.77)
Proceed / (Repayment) in Short term borrowings	-	(15.00)
Proceed from Issuing Shares	45.00	930.00
Finance Cost	-	-
Net Cash From Financing Activities	45.00	869.23
NET CHANGE IN CASH AND CASH EQUIVALENTS [A+B+C]	(276.60)	285.74
Opening Cash & Cash Equivalents	291.91	6.17
Closing Cash and Cash Equivalents	15.31	291.91

Note:

The cash flow statement has been prepared under the indirect method as set out in Indian Accounting Standard (IND AS-7) Statement of Cashflows.

For, Gujarat Inject Kerala Limited



Murali Nair
Whole-Time Director
DIN 02243039

Date :- 22nd October 2024

Place:- Vadodara