

May 30, 2023

To,
The Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001
Scrip Code: 540737

Dear Sir / Ma'am,

Sub.: Outcome of Board Meeting held on May 30, 2023.

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e., May 30, 2023 has inter alia considered and approved following:

1. Audited Financial Results of the Company for the quarter and year ended on March 31, 2023, along with the report of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”). The copy of the said financial results and Auditors Report are enclosed herewith.

Pursuant to Regulation 33 (3) (d) of SEBI LODR Regulations, we hereby declare that the statutory auditors have issued audit report with unmodified opinion on the financial results of the Company for the year ended March 31, 2023.

2. Recommended final dividend of Rs. 0.50/- per share of Rs. 10/- each (face value) for the year ended March 31, 2023. Dividend shall be paid on a pro-rata basis on partly paid equity shares in proportion to the face value paid-up.

The Company will inform in due course the date of ensuing Annual General Meeting and the date from which dividend, if approved by the shareholders, will be paid or warrants thereof will be dispatched to the shareholders.

The Meeting of the Board of Directors of the Company commenced at 7.30 p.m. and concluded at 10.35 p.m.

Kindly take the same on your record.

Thanking you,
Yours Faithfully,

For Shree Ganesh Remedies Limited

Sunny Narwani
Company Secretary



Head Office (Unit-1) :
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CIN No. : L24230GJ1995PLC025661

Unit-2 :
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Ph.: +91 9614961469, 7574976076
GSTIN : 24ABACS1471R1ZQ (Zero)

Unit-5 :
Plot No. D-2/17/16,
GIDC Estate,
Dahej-II, Ta. Vagra,
Gujarat (INDIA)



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RUSHIK J PATEL & CO.

CHARTERED ACCOUNTANT

Address: 2c to 2g, 2nd Floor, Resham Bhavan, Nr. Param Doctor House, Lal Darwaja, Surat
Email: mr.rushik@ymail.com Mo. No.8866288229

Independent Auditors' Report

ALL AMOUNTS IN LAKHS (₹)

Independent Auditor's Report on the Three monthly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
Shree Ganesh Remedies Limited

Opinion

We have audited the accompanying statement with financial results of Shree Ganesh Remedies Limited (the "Company") for the three month ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the three month ended March 31, 2023 and for the year ended March 31, 2023.

Basis of Opinion

We conducted our audit in accordance with the standards on auditing specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's responsibility for the financial statements

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The board of directors are also responsible for overseeing the Company's financial reporting process.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.





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Independent Auditors' Report

ALL AMOUNTS IN INDIAN RUPEES (₹), EXCEPT SHARE DATA AND WHERE OTHERWISE STATED

- (iii) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- (iv) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- (v) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The Statement includes the results for the three month ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the quarterly financial statement of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Rushik J Patel & Co.
Chartered Accountants

Rushik J Patel
Proprietor
Membership No.148969
F.R.No.135751W



Place: Ankleshwar
Date: 30th May 2023
UDIN: 23148969BGSNOQ2793

Balance Sheet OF FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

ALL AMOUNTS IN LAKHS (₹)

	AS AT 31 MARCH 2023 (Audited)	AS AT 31 MARCH 2022 (Audited)
ASSETS		
1. Non-Current Assets		
(a) Property, Plant and Equipments	3,467.98	2,672.49
(b) Capital work in progress	4,176.64	309.29
(c) Asset Held for Sale	102.45	Nil
(d) Other Intangible Assets	54.69	46.93
(e) Financial Assets		
(i) Investments	8.00	8.00
(ii) Loans	Nil	Nil
(iii) Other Financial Assets	133.70	169.25
(f) Deferred Tax Assets (Net)	8.47	Nil
(g) Other Non Current Assets	2.28	5.01
Total Non-Current Assets	7,954.21	3,210.97
2. Current Assets		
(a) Inventories	1,817.60	1,364.13
(b) Financial Assets		
(i) Loans	201.12	506.97
(ii) Trade Receivable	2,792.28	1,837.97
(iii) Cash and Cash Equivalants	865.02	388.32
(iv) Bank Balances other than (iii) of above	250.00	Nil
(v) Other Financial Assets	Nil	Nil
(vi) Investments	Nil	Nil
(c) Current Tax Assets (Net)	503.13	393.24
(d) Other Current Assets	Nil	Nil
	6,429.15	4,490.62
(e) Assets Classified as held for Sales	Nil	Nil
Total Current Assets	6,429.15	4,490.62
TOTAL ASSETS	14,383.36	7,701.59
EQUITY AND LIABILITIES		
1. Equity		
(a) Equity Share Capital	1,251.10	1,200.67
(b) Other Equity		
(i) Equity Component of Compound Financial Instrument	Nil	Nil
(ii) Other Comprehensive Income	(13.25)	(15.70)
(iii) Reserve and Surplus	7,655.87	4,972.42
(iv) Other Reserves	Nil	Nil
	7,642.62	4,956.72
	8,893.72	6,157.39
2. Liabilities		
(A) Non Current Liabilities	Nil	Nil
(a) Financial Liabilities		



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(i) Borrowings	3,093.24	Nil
(ia) Lease Liabilities	Nil	Nil
(ii) Trade payable	Nil	Nil
(iii) Other Financial Liabilities	Nil	Nil
(b) Provisions	22.40	20.27
(c) Deferred Tax Liabilities (Net)	Nil	19.96
(d) Other Non Current liabilities	Nil	Nil
Total Non Current Liabilities	3,115.63	40.23
(B) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	257.50	Nil
(ia) Lease Liabilities	Nil	Nil
(ii) Trade Payable	1,453.39	947.35
(iii) Other Financial Liabilities	Nil	Nil
(b) Other Current Liabilities	Nil	Nil
(c) Provisions	78.27	92.02
(d) Current Tax Liabilities (Net)	584.84	464.60
Total Current Liabilities	2,374.00	1,503.97
Total Liabilities	5,489.64	1,544.20
TOTAL EQUITY AND LIABILITIES	14,383.36	7,701.59

For, Shree Ganesh Remedies Limited



Chandulal Kothia

Chairman and Managing Director

DIN NO - 00652806



Ankleshwar

30th May 2023

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FINANCIAL STATEMENTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2023

ALL AMOUNTS IN LAKHS (₹), EXCEPT EPS

Particulars	Sr. No	Quarter Ended			Year Ended	
		31st Mar 2023	31st Dec 2022	31st Mar 2022	31st Mar 2023	31st Mar 2022
		Audited	Unaudited	Audited	Audited	Audited
INCOME						
Revenue from operations	I	2,932.70	2,199.45	2,055.82	9,021.96	7,128.81
Other Income	II	43.73	139.92	113.68	316.46	356.81
Total Income (I+II)	III	2,976.42	2,339.37	2,169.51	9,338.43	7,485.61
EXPENSES						
Cost of Material Consumed	IV	1,458.09	963.60	1,191.47	4,782.71	3,742.37
Purchase of Stock in trade		Nil	Nil	Nil	Nil	Nil
Changes in inventories of finished goods/ WIP		86.83	237.14	(72.25)	(68.84)	(39.89)
Employee Benefit Expense		157.14	154.87	144.25	587.08	473.29
Finance Costs		3.99	2.86	1.53	11.58	14.58
Depreciation and Amortisations		102.80	97.46	58.02	372.45	333.74
Other Expenses		404.34	306.77	327.67	1,395.01	1,161.00
Total Expenses		2,213.19	1,762.71	1,650.67	7,080.00	5,685.09
Profit before exceptional, Extraordinary Item and tax (III - IV)	V	763.24	576.66	518.83	2,258.43	1,800.52
Exceptional Items	VI	Nil	Nil	Nil	Nil	Nil
Profit before Extraordinary Item and tax (V - VI)	VII	763.24	576.66	518.83	2,258.43	1,800.52
Extraordinary Items	VIII	Nil	Nil	Nil	Nil	Nil
Profit before tax (VII - VIII)	IX	763.24	576.66	518.83	2,258.43	1,800.52
Tax Expenses	X					
Current Tax		199.86	144.21	135.15	584.84	464.60
Adjustment of Tax Related to Earlier Periods		Nil	Nil	Nil	Nil	Nil
Deferred Tax		(23.33)	(2.51)	(0.25)	(28.43)	(3.94)
Profit/(loss) from continuing operations (IX - X)	XI	586.70	434.96	383.93	1,702.02	1,339.86
DISCONTINUING OPERATIONS						
Profit/(loss) from discontinuing operations before tax	XII	Nil	Nil	Nil	Nil	Nil
Tax expense of discontinuing operations	XIII	Nil	Nil	Nil	Nil	Nil
Profit/(loss) from discontinuing operations after tax (XII - XIII)	XIV	Nil	Nil	Nil	Nil	Nil
TOTAL OPERATIONS						
Profit (Loss) for the period (XI + XIV)	XV	586.70	434.96	383.93	1,702.02	1,339.86
OTHER COMPREHENSIVE INCOME						
Income relating to Item that will not be classified to profit and loss		Nil	Nil	Nil	Nil	Nil
Income relating to Item that will be classified to profit and loss		Nil	Nil	Nil	Nil	Nil
Total Comprehensive Income for the period		586.70	434.96	383.93	1,702.02	1,339.86
Weighted Avg. Paid Up Equity Share Capital (Face Value Rs.10 each)		1,227.75	1,222.57	1,222.57	1,227.75	1,222.57
Other Equity Excluding Revaluation Reserves		Nil	Nil	Nil	7,642.62	4,956.72
Earning Per Share for Continuing operation						
Basic - Par Value Rs.10		4.78	3.56	3.14	13.86	10.96
Diluted - Par Value Rs.10		4.78	3.56	3.14	13.86	10.96

For, Shree Ganesh Remedies Limited

Chandulal Kothia
Chairman and Managing Director
DIN NO - 00652806
Ankleshwar
30th May 2023



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Cash Flow Statement OF FINANCIAL STATEMENTS FOR YEAR ENDED 31ST MARCH 2023

ALL AMOUNTS IN LAKHS (₹)

	AS AT 31 MARCH 2023 (Audited)	AS AT 31 MARCH 2022 (Audited)
Profit Before Tax	2,258.43	1,800.52
Cash Flows from Operating Activities		
Non Cash Items		
Depreciation and Amortisations	372.45	333.74
Amortization of Land	6.19	6.19
Non Cash income or Exps	25.33	(562.17)
Gain on Sale of Current Investments	Nil	(26.44)
Gain on Sale of Property Plant and Equipment	(1.93)	Nil
Change in Working Capital	Nil	Nil
Decrease /Increase in Provision	(13.75)	584.46
Decrease / Increase in Debit balance of duties	70.40	210.17
Increase/ (Decrease) in Payables	506.04	266.50
Increase/ (Decrease) in other current liabilities	257.50	Nil
Increase/ (Decrease) in Non Current liabilities	(2.68)	Nil
Decrease / (Increase) in Inventory	(453.47)	(92.78)
Increase / Decrease in Loan & Advances	223.16	(272.26)
Increase / Decrease in Receivables	(956.59)	(505.33)
Income Taxes Paid	(589.94)	(400.91)
Net Cash provided by operating activities	1,701.14	1,341.67
Cash Flows from Investing Activities		
Investment in Mutual Funds	Nil	Nil
Sales proceeds of Mutual Fund and Shares	Nil	316.41
Investments in Trust and Shares	Nil	(1.74)
Gain on Sale of Current Investments	Nil	26.44
Sale of Property, Plant and Equipments	3.00	Nil
Deposits	(202.16)	0.35
Purchase of Fixed Assets	(5,158.32)	(1,532.77)
Net Cash provided by Investing Activities	(5,357.48)	(1,191.31)
Cash Flows from Financing Activities		
Issue of Shares under Rights Issue	1,099.84	Nil
Misc. Assets	Nil	Nil
Short Term borrowings	Nil	60.09
Secured Loans	3,093.24	(4.22)
Unsecured Loans	Nil	(3.66)
Payment of Dividend	(60.03)	(160.88)
Net Cash provided by Financing Activities	4,133.05	(108.67)
Net increase / decrease in cash and cash equivalents	476.70	41.69
Cash and Cash equivalents at the beginning of the period	388.32	346.63
Cash and Cash equivalents at the end of the period	865.02	388.32



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Note :1 The cash flow has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS -7) - Statement of Cash Flow

Note 2: Reconciliation of Cash & Cash equivalents

Particulars	As at	
	31 MARCH 2023	31 MARCH 2023
Cash & Cash Equivalent comprises of		
Balances with bank		
In current Account	543.03	326.46
Cash on hand	1.25	1.78
Working Capital Facility From Bank	320.74	60.09
Cash and Cash equivalents at the end of the period	865.02	388.32

For, Shree Ganesh Remedies Limited

Chandul Kothia
Chairman and Managing Director
DIN NO - 00652806
Ankleshwar
30th May 2023



Notes to the Balance Sheet | Profit and loss account - FOR YEAR ENDED 31ST MARCH 2023

ALL AMOUNTS IN LAKHS (₹)

NOTES

- The above results have been reviewed by the Audit Committee of the Company and approved by the Board of Directors of the Company in their meeting held on May 30th, 2023 and audited by the Statutory Auditors of the Company.
- Figures for the three month ended March 31, 2023 and March 31, 2022 represents the difference between the audited figures in respect to the full financial year and the published figures of three month ended December 31, 2022, respectively, which were subjected to limited review.
- The statutory Auditor of the company have carried out a limited review of the standalone financial results for the three month ended 30th June 2022, 30th September 2022 and quarter ended 31st December 2022
- The Company has been able to increase its sales by over 26.55% as compared to previous year. Also the YoY PAT has increased by 26.51% from Rs.13.40 Crores to 17.02 Crores.
- Kamalam Foundation is incorporated under Section 8 of the Companies Act, 2013 and it is prohibited to give any right over their profits to the members. In view of restrictions on Section 8 companies, the parent Company's share in Kamalam Foundation has not been considered and hence the consolidated financial statements are not prepared.
- The Rights Issue Committee in its meeting held on 24th January, 2023 approved issuance of 8,40,471 nos. of fresh equity shares at rate of Rs. 225 per Equity Share (including premium of Rs.215 per Equity Share) on Rights Basis in the ratio of 7:100, partly paid up i.e. Rs. 135 per Equity Share to the eligible shareholders whose names appear in the register of members as on Record date i.e. February 03, 2023. The issue is fully subscribed and the Company has completed allotment of shares on 28th February, 2023 and this has been considered appropriately for calculation of Weighted Average numbers of Equity Shares for Basic and Diluted EPS for quarter and year ended 31st March, 2023
- Earning per share: Earnings per share have been calculated on the weighted average of the share capital outstanding during the year as per Ind AS -33 Earnings Per Share, having a right factor of 1.02.
- The company is primarily engaged in the business of Bulk Drug Intermediates, which constitute a single reportable segment in accordance with Ind AS 108 - "Segment Reporting"
- The Company elected to exercise the option permitted under Section 115BAA of the Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the Company has recognized the provision for income tax and Deferred Tax for the year ended March 31, 2023

10 Rights Issue Fund Utilisation

Original Object	Original Allocation (₹ in Lakh)	Funds Utilised (₹ in Lakh)	Remarks if any
Part repayment or prepayment of unsecured loans availed from the Promoters and from the member of the Promoter Group	774.62	774.62	
Meeting incremental working capital requirements	150	Nil	
General corporate purposes	155	68.77	Rs 67.88 lacs utilized for repayment of borrowing.
Issue related expenses	55	34.79	
Total	1134.62	877.29	

- Financial Statement of Assets and Liabilities as at 31st March 2023 is enclosed herewith.
- The figures for the previous periods have been regrouped / reclassified wherever necessary to confirm with the current period's classification

For, Shree Ganesh Remedies Limited


Chandulal Kothia
Chairman and Managing Director
DIN NO - 00652806
Ankleshwar
30th May 2023

