

BACIL PHARMA LIMITED

Regd. Off.: G2 & G3, Samarpan Comlex, Next to Mirador Hotel, Chakala, Andheri East, Mumbai - 400099
Email ID: bacilpha@yahoo.com CIN: L24200MH1987PLC043427 Tel.: 22618452/22661541, Tel/Fax: 22618327

23rd October 2024

To
The Bombay Stock Exchange Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Dear Sir/ Madam,

Ref: - Scrip Code: 524516

Sub: Outcome of Board Meeting

We are to inform the exchange that the meeting of Board of Directors of the Bacil Pharma Limited has been duly convened on Wednesday, 23rd October, 2024 at Registered Office and the Board has transacted following items:

- Considered and approved the Un-audited Financial Results along with Statements of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter and half year ended 30th September, 2024 along with Limited Review Report for the Quarter ended 30th September, 2024.
- Other routine business with the permission of the Chair.

Please note that the Meeting of the Board of Directors commenced at 3:00 P.M. and concluded at 4:50 P.M.

Kindly take the note of the same and update on your records.

Thanking You,

For BACIL PHARMA LTD.

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Mehul Shah
Chairman & Director
DIN: 10753865

BACIL PHARMA LIMITED
CIN : {L24200MH1987PLC043427}

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2024

(Amount in Lakhs)

Sr. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	-	-	-	-	-
	Other income	56.04	1.08	2.88	57.12	7.64	13.05
	Total revenue	56.04	1.08	2.88	57.12	7.64	13.05
2	Expenses						
	Employee benefits expense	3.91	2.40	1.61	6.31	2.90	9.89
	Depreciation and amortization expense	0.04	0.04	0.05	0.07	0.10	0.20
	Other expenses	3.34	2.04	2.38	5.38	4.06	8.86
	Total expenses	7.29	4.47	4.04	11.77	7.06	18.94
3	Profit/(Loss) before Exceptional Items & Tax	48.74	(3.39)	(1.15)	45.35	0.59	(5.90)
4	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	(0.34)	(0.00)	0.00	(0.34)	0.00	(0.01)
5	Profit/(Loss) from ordinary activities after tax	48.40	(3.40)	(1.15)	45.01	0.59	(5.91)
6	Other Comprehensive Income (OCI)						
	<i>Item that will not be reclassified to profit or loss</i>						
	Gain/(Loss) on recognised on fair valuation of Financial Assets	(29.78)	33.30	(6.12)	3.53	18.66	23.36
	Income tax relating to these items	7.74	(8.66)	1.59	(0.92)	(4.85)	(6.07)
	Total Other Comprehensive Income (OCI)	(22.04)	24.64	(4.53)	2.61	13.81	17.28
	Profit/(Loss) for the Period	26.37	21.25	(5.68)	47.62	14.39	11.38
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	589	589	589	589	589	589
7	Earning Per Share (EPS) (Not annualised)						
	Basic	0.82	(0.06)	(0.02)	0.76	0.01	(0.10)
	Diluted	0.82	(0.06)	(0.02)	0.76	0.01	(0.10)

- Notes:**
- The Above Financial Results were reviewed by the audit committee and approved by the Board of Directors of the company at their Meeting held on 23/10/2024. The Statutory auditor have expressed an unmodified opinion. The review report has been filled with stock exchange and is available on the company's website.
 - The Financial results have been prepared in accordance with Ind As notified under the companies (Accounting Standards) Rule 2015.
 - The statutory Auditors of the company have carried out the limited review.
 - The company has no separate reportable segment therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
 - Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

For BACIL PHARMA LTD.

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Mehul Shah

Chairman & Director

DIN: 10753865


Place: Mumbai

Date: 23/10/2024

BACIL PHARMA LIMITED.
CIN : {L24200MH1987PLC043427}

Statement of Asset and Liabilities

Amounts in Lakhs

Particulars	As on 30.09.2024 (Unaudited)	As on 31.03.2024 (Audited)
Assets		
Non-Current Asset		
Property, plants and Equipment	-	0.62
Financial Assets		-
1. Investments	35.53	61.11
2. Loans	131.46	60.09
Deferred Tax Assets	4.32	5.58
Total Non-current Assets (A)	171.31	127.40
Current Assets		
Financial Assets		
1. Cash and Cash Equivalent	11.75	4.15
2. Other current Assets	3.11	1.06
Total Current Assets (B)	14.86	5.21
Total Assets (A+B)	186.17	132.61
Equities and Liabilities		
Equity		
Equity Share Capital	652.72	652.72
Other Equity	(483.78)	(531.40)
Total Equity (A)	168.93	121.32
Liabilities		
Current Liabilities		
Financial Liabilities		
1. Trade Payable	0.30	0.36
2. Borrowings	16.39	9.84
Other Current Liabilities	0.25	0.24
Provisions	0.30	0.85
Total current Liabilities (B)	17.24	11.29
Total Equities and Liabilities (A+B)	186.17	132.61
For BACIL PHARMA LTD.		
<p>MEHUL  Digitally signed by MEHUL HASMUKH HASMUKHBHAI SHAH BHAJ SHAH Date: 2024.10.23 16:55:22 +05'30'</p>		
<p>Mehul shah Chairman & Director DIN: 10753865 Place: Mumbai Dated: 23/10/2024</p>		

Notes:

2. Disclosure of standalone cashflow as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the half year ended 30th September 2024

(Amount in Lakhs)

Particulars	Half Year	Year ended
	30.9.2024 (Reviewed)	31.3.2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss) / profit before tax	45.35	(5.90)
<u>Adjustments for</u>		
Depreciation	0.07	0.20
Assets Written Off	0.55	-
Interest & Dividend Income	(57.12)	(2.94)
Operating profit before working capital changes	(11.14)	(8.64)
Working capital adjustments :-		
Increase / (Decrease) in Trade and Other Payables	(0.06)	0.32
Increase / (Decrease) in Borrowings	6.55	7.78
Increase / (Decrease) in Provisions	(0.56)	0.26
Increase / (Decrease) in Other Current Liabilities	0.01	0.14
(Increase) / Decrease in Other Current Assets	(2.05)	(0.15)
Cash generated from / (used in) operations	3.90	(0.29)
Direct taxes paid (Net of Refunds)	-	-
Net cash (used in) / from generated from operating activities	(7.25)	(0.29)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds Purchase/ Sale of investments	29.10	4.89
Interest & Dividend Income	57.12	2.94
Net cash (used in) / generated from investing activities	86.22	7.84
C. CASH FLOW FROM FINANCING ACTIVITIES		
(Increase)/ Decrease of Loans and Advances	(71.37)	(6.28)
Net cash (used in) / generated from financing activities	(71.37)	(6.28)
D. Net decrease in cash and cash equivalents (A+B+C)	7.60	1.27
Cash and cash equivalents at the beginning of the year	4.15	2.88
Cash and cash equivalents at the end of the year	11.75	4.15

For BACIL PHARMA LTD.

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Mehul Shah

Chairman & Director

DIN: 10753865

Place: Mumbai

Dated: 23/10/2024

**Independent Auditor's Review Report on the Quarter and Half Year Ended 30th September 2024
Unaudited Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing
Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To the Board of Directors
BACIL PHARMA LIMITED

1. We have reviewed the accompanying statement of unaudited financial results of BACIL PHARMA LIMITED (the "Company") for the Quarter and Half Year Ended September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. Company's Board of Directors 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, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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. Emphasis of Matter

The company has extended loans and advances to various parties, which are still outstanding as of the report date. However, due to the lack of confirmation, we are unable to express an opinion on the nature and recoverability of these loans and advances.

5. 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 result prepared in accordance with applicable Principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India 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 read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Laxmikant Kabra & Co LLP

Chartered Accountants

Firm Reg. No.: 117183W/ W100736



CA Siddhant Kabra

Partner

Membership No.: 193348



Place: Thane

Date: 23rd October 2024

UDIN: 24193348BKEFXR6470