

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No. ANG/23-24/BSE-144

Date 14-11-2023

To.

Department of Corporate Services
BSE Limited
P J Tower, Dalal Street
Mumbai-400001

Ref: - BSE Security Code: 540694

Sub - Unaudited financial result (standalone and consolidated) for the quarter & half year ended 30th September, 2023.

Dear Sir/Madam,

Pursuant to Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation, 2015, this to submit that the Board of Directors of the company in its meeting held on today i.e. 14th November, 2023, has inter-alia approved the following agendas:-

- (1) Unaudited financial result (standalone and consolidated) as per India Accounting Standards for the quarter & half year ended 30th September 2023; and
- (2) Limited review report (standalone and consolidated) by M/s Raman Wadhwa & Co., Statutory Auditor of the Company.
- (3) To consider and approve the resignation of Statutory Auditor M/s Raman Wadhwa & Co., Chartered Accountant (FRN 012037N & M. no. 527055)

The Board meeting was commenced at 05:00 pm and concluded at 06:30 P.M

Kindly take the same on your record.

Yours faithfully

For **ANG Lifesciences India Limited**


Renu Kaur
Company Secretary



Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.

E-mail: ishantsharma2187@yahoo.com

Ref. No. Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results
and Year to Date 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 ANG Lifesciences India Limited

1. We have reviewed the accompanying statement of Unaudited Standalone financial results ('the Statement') of ANG Lifesciences India Limited ('the Company') for the quarter ended 30 September 2023, ('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) ('Listing Regulations').
2. This 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated 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 Raman Wadhwa & Co.
Chartered Accountant
CA Ishant Sharma
M. no. 97805

FRN no. 012037N

UDIN 23527055B4RPLY8478

Date 14.11.2023

CIN No:- L24230PB2006PLC030341
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Ref. No.

Date.....

Standalone Statement of Assets and Liabilities

(₹ in lacs)

Particulars	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
A. Assets		
1. Non-current assets		
(a) Property, plant and equipment	7,283.18	7,596.12
(b) Right of use assets	378.02	272.26
(c) Financial assets		
i) Investments	352.00	352.00
ii) Other financial assets	14.09	10.32
(c) Other non-current assets	29.02	29.02
Total non-current assets	8,056.31	8,259.72
2. Current assets		
(a) Inventories	3,624.54	3,738.93
(b) Financial assets		
i) Trade receivables	7,249.77	7,811.26
ii) Cash and cash equivalents	135.59	20.14
iii) Other bank balances	549.48	585.06
v) Other financial assets	1,293.22	1,321.26
(c) Other current assets	3,267.44	3,344.47
Total current assets	16,120.04	16,821.12
Assets held for sale	170.00	170.00
Total assets	24,346.35	25,250.84
B. Equity and liabilities		
Equity		
(a) Equity share capital	1,305.83	1,305.83
(b) Other equity	7,215.66	7,247.69
Total equity	8,521.49	8,553.52
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
i) Borrowings	942.59	1,006.42
ii) Lease liabilities	319.26	230.55
ii) Trade payables	209.00	196.89
iii) Other financial liabilities	222.31	383.91
(b) Deferred tax liabilities (net)	138.42	149.65
(c) Provisions	92.10	94.10
Total non-current liabilities	1,923.68	2,061.52
2. Current liabilities		
(a) Financial liabilities		
i) Borrowings	4,480.99	4,268.52
ii) Lease liabilities	77.84	50.36
ii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	5,516.58	5,526.98
- Total outstanding dues of creditors other than micro enterprises and small enterprises	764.09	667.92
iii) Other financial liabilities	1,822.49	1,728.26
(b) Other current liabilities	582.35	619.89
(c) Provisions	7.83	7.60
(d) Current tax liabilities (net)	649.01	1,766.27
Total current liabilities	13,901.18	14,635.80
Total equity and liabilities	24,346.35	25,250.84



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Ref. No.

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Statement of standalone unaudited results for the quarter and six months ended 30 September 2023 (₹ in lakhs except per share data)

Particulars	Quarter ended 30 September 2023	Quarter ended 30 June 2023	Quarter ended 30 September 2022	Six months ended 30 September 2023	Six months ended 30 September 2022	Year ended 31 March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	2,957.68	5,060.80	5,839.46	8,018.48	12,995.09	20,700.55
II Other income	33.48	34.32	20.17	67.80	32.51	984.24
III Total revenue (I+II)	2,991.16	5,095.12	5,859.63	8,086.28	13,027.60	21,684.79
IV Expenses						
Cost of materials consumed	1,988.62	3,026.04	3,704.72	5,014.66	8,553.41	15,112.43
Changes in inventories of finished goods and work-in-progress	(20.02)	335.99	25.07	315.97	(123.43)	(422.17)
Employee benefits expense	397.09	473.71	555.62	870.80	1,104.26	2,027.43
Finance costs	195.92	193.78	319.96	389.70	637.41	1,032.43
Depreciation and amortisation expenses	197.06	193.63	190.12	390.69	378.21	851.63
Other expenses	460.05	658.17	629.84	1,118.22	1,408.59	2,876.12
Total expenses (IV)	3,218.73	4,881.32	5,425.33	8,100.05	11,958.45	21,477.87
V Profit before exceptional items and tax (III-IV)	(227.57)	213.80	434.30	(13.78)	1,069.15	206.92
VI Exceptional items	-	-	-	-	-	-
VII Profit before tax (V-VI)	(227.57)	213.80	434.30	(13.78)	1,069.15	206.92
Tax expense						
(1) Current tax	(34.61)	81.88	152.06	47.27	388.37	210.87
(2) Deferred tax	12.05	(27.76)	20.16	(15.71)	84.40	62.27
VIII Total tax expense (1+2)	(22.56)	54.12	172.22	31.56	472.77	273.14
IX Profit for the period (VII-VIII)	(205.01)	159.68	262.08	(45.34)	596.38	(66.22)
X Other comprehensive income:						
Items that will not be reclassified to profit or (loss)	6.97	10.81	28.17	17.78	113.77	95.72
Income tax relating to items that will not be reclassified to profit or loss	(1.75)	(2.72)	(7.09)	(4.47)	(28.63)	(24.09)
XI Total comprehensive income (IX+X)	(199.80)	167.77	283.16	(32.04)	681.52	5.41
XII Paid-up equity share capital (Face value ₹ 10/- per share)	1,305.83	1,305.83	1,295.83	1,305.83	1,295.83	1,305.83
XIII Other equity						7,247.69
XIV Earnings per equity share (of ₹ 10/- each)						
- Basic and Diluted	(1.53)	1.28	2.19	(0.25)	5.26	0.04

* See accompanying notes to the financial results.



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Standalone Cash Flow Statement

(₹ in lacs)

	Six months ended 30 September 2023 (Unaudited)	Six months ended 30 September 2022 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax	(13.78)	1,069.15
Adjustment for:		
Depreciation and amortization expense	390.69	378.21
Bad debts written off	25.51	5.19
Provision for expected credit loss	16.26	79.61
Liabilities no longer required, written back	8.50	-
Finance cost	389.70	637.41
Interest income	(24.61)	(24.79)
Gain on sale of property, plant and equipment	(1.34)	-
Operating profit before working capital changes	790.93	2,144.78
Adjustments for movement in:		
Inventories	114.38	(257.67)
Trade receivables	519.72	(56.19)
Other financial assets	24.28	(237.81)
Other assets	77.04	(149.25)
Other financial liabilities	90.48	63.00
Provisions	16.01	42.04
Trade payables	89.39	427.80
Other liabilities	(37.54)	(323.12)
Cash generated from operations	1,684.69	1,653.58
Income taxes paid	(1,164.54)	(132.33)
Net cash flow generated from operating activities	520.15	1,521.25
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(46.30)	(603.25)
Proceeds from sale of property, plant and equipment	5.18	-
Loan to subsidiary company	-	(200.31)
Movement in fixed deposits	35.58	150.80
Interest received	24.61	24.79
Net cash flow used in investing activities	19.07	(627.97)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Movement in short term borrowings (net)	160.36	(98.19)
Movement in long term borrowings (net)	(11.72)	(174.08)
Interest paid	(370.50)	(623.85)
Payment of lease liabilities	(201.91)	-
Net cash flow used in financing activities	(423.77)	(896.12)
Net Increase/(decrease) in cash and cash equivalents	115.45	(2.84)
Cash and cash equivalents at the beginning of the year	20.14	28.51
Cash and cash equivalents at the end of the year	135.59	25.67
Notes:		
Cash and cash equivalents include:		
Cash on hand	10.97	25.36
Balances with banks on current accounts	124.62	0.31
	135.59	25.67



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Notes:

1. ANG Lifesciences India Limited is a public listed company incorporated in India and is in the business of manufacturing and sales of finished pharmaceutical formulations in a dosage form of Dry Powder Injection Vials, Liquid Injections Vials, Ampoules, PFS, Hard Gelatin Capsules, Tablets, Soft Gelatin Capsules, Dry Syrups, Liquid Syrups and Suspension, Lotions etc. ANG's products portfolio comprises of major therapeutic categories such as Antibiotics, Antiviral, Antimalarial, Antiulcer, Carbapenem, Corticosteroid, Penicillin, Beta Lactamase Inhibitor etc.
2. The above audited standalone and consolidated financial results for the quarter and six months ended 30 September 2023 have been reviewed by the Audit Committee and approved by the Company's Board of Directors in their respective meetings held on 14 November 2023. The Statutory Auditors of the Company have expressed unmodified opinion on these results.
3. The above results of ANG Life Sciences India Limited ('the Company' or 'the Holding Company') and its subsidiary (the Holding and the subsidiary together referred to as 'the Group') have been prepared with in accordance with the recognition and measurement principles as laid down in Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, Companies (Indian Accounting Standard) Amendment Rules, 2016 and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016 and other accounting principles generally accepted in India. Consequently, financial results for the quarter and six months ended 30 September 2023 have been aligned to comply with Ind AS requirements to make them comparable with current periods.
4. These financial results are available on the website of the Company at www.anglifesciences.com and are also available on the website of Bombay Stock Exchange at www.bseindia.com.
5. Previous period figures have been re-grouped/reclassified wherever necessary, to conform to current period's classification.

For and on behalf of the Board of Directors of
ANG Lifesciences India Limited

(Managing Director)

Place: Amritsar

Date: 14 November 2023



Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.
E-mail: ishantsharma2187@yahoo.com

Ref. No.

Dated.

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 ANG Lifesciences India Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated financial results ('the Statement') of ANG Lifesciences India Limited ('the Holding Company') and its Wholly Owned Subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended 30 September 2023 and the consolidated year to date results for the period 1 April 2023 to 30 September 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This 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'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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. 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. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.
5. The statement includes the result of the following entities:
Mansa Print & Publishers Ltd (Wholly Owned Subsidiary Company)



CA. Ishant Sharma
B.Com, FCA

M: 97805-99974



Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.

E-mail: ishantsharma2187@yahoo.com

Ref. No.

Dated.

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated 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 Raman Wadhwa & Co.
Chartered Accountant

A. Ishant Sharma

M. No. 507055

FRN no. 012037N

UDIN 23527055B4 RPLZ7501

Date 14.11.2023

Place Amritsar

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No.

Date.....

Consolidated Statement of Assets and Liabilities

(₹ in lacs)

Particulars	As at 30 September 2023	As at 31 March 2023
	(Unaudited)	(Audited)
A. Assets		
1. Non-current assets		
(a) Property, plant and equipment	8,179.30	8,542.50
(b) Right-of-use assets	378.02	272.27
(c) Financial assets		
(i) Investments	2.57	2.57
(ii) Other financial assets	16.31	12.36
(d) Income tax asset (net)	10.43	10.22
(e) Deferred tax asset (net)	413.58	411.99
(f) Other non-current assets	29.02	29.02
Total non-current assets	9,029.23	9,280.93
2. Current assets		
(a) Inventories	4,955.80	4,848.71
(b) Financial assets		
(i) Trade receivables	7,656.22	8,314.82
(ii) Cash and cash equivalents	143.53	32.42
(iii) Other bank balances	549.75	585.33
(iv) Other financial assets	1,283.60	1,389.19
(c) Other current assets	3,145.54	3,348.89
Total current assets	17,734.44	18,519.36
Asset held for sale	170.00	170.00
Total assets	26,933.67	27,970.29
B. Equity and liabilities		
Equity		
(a) Equity share capital	1,305.83	1,305.83
(b) Other equity	7,271.83	7,315.94
Total equity	8,577.66	8,621.77
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,718.19	2,053.54
(ii) Lease liabilities	319.26	230.55
(iii) Trade payables	209.00	196.89
(iv) Other financial liabilities	222.31	383.91
(b) Deferred tax liabilities (net)	137.92	149.13
(c) Provisions	106.68	106.10
Total non-current liabilities	2,713.36	3,120.12
2. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,118.94	4,944.45
(ii) Lease liabilities	77.84	50.36
(iii) Trade payables		
- Total outstanding dues of micro enterprises and small enterprises	5,801.51	5,864.12
- Total outstanding dues of creditors other than micro enterprises and small enterprises	1,244.85	954.50
(iv) Other financial liabilities	1,911.18	1,786.97
(b) Other current liabilities	829.78	852.78
(c) Provisions	9.54	8.94
(d) Current tax liabilities (net)	649.01	1,766.28
Total current liabilities	15,642.65	16,228.40
Total equity and liabilities	26,933.67	27,970.29



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Ref. No.

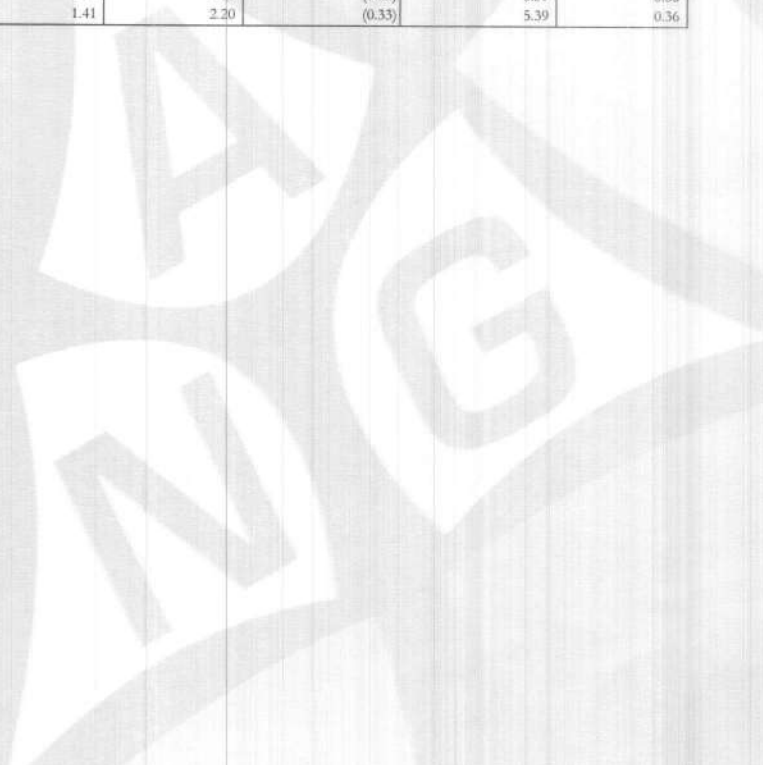
Date.....

Statement of consolidated unaudited results for the quarter and six months ended 30 September 2023

(₹ in lakhs except per share data)

Particulars	Quarter ended 30 September 2023	Quarter ended 30 June 2023	Quarter ended 30 September 2022	Six months ended 30 September 2023	Six months ended 30 September 2022	Year ended 31 March 2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	3,326.19	5,646.25	5,982.04	8,972.44	13,352.79	21,989.11
II Other income	22.34	31.65	16.40	53.98	25.23	972.35
III Total revenue (I+II)	3,348.53	5,677.90	5,998.44	9,026.42	13,378.02	22,961.46
IV Expenses						
Cost of materials consumed	2,201.40	3,413.88	3,706.20	5,615.28	8,455.61	15,608.02
Changes in inventories of finished goods and work-in-progress	(49.46)	281.74	(28.41)	232.27	(73.07)	(549.05)
Employee benefits expense	494.73	576.48	656.73	1,071.21	1,276.48	2,397.07
Finance costs	228.99	231.41	331.20	460.40	675.67	1,187.87
Depreciation and amortisation expenses	222.26	218.81	211.03	441.07	419.99	935.35
Other expenses	513.70	719.43	682.98	1,233.13	1,527.89	3,119.70
Total expenses (IV)	3,611.61	5,441.75	5,559.73	9,053.36	12,282.57	22,698.96
V Profit before exceptional items and tax (III-IV)	(263.09)	236.15	438.72	(26.94)	1,095.46	262.50
VI Exceptional items						
VII Profit before tax (V-VI)	(263.09)	236.15	438.72	(26.94)	1,095.46	262.50
Tax expense						
(1) Current tax	(34.61)	81.88	152.06	47.27	388.37	210.87
(2) Deferred tax	3.26	(20.94)	23.81	(17.69)	94.85	77.85
VIII Total tax expense (1+2)	(31.35)	60.94	175.87	29.58	483.22	288.72
IX Profit for the period (VII-VIII)	(231.73)	175.21	262.84	(56.52)	612.24	(26.22)
X Other comprehensive income:						
Items that will not be reclassified to profit or (loss)	5.31	11.95	28.87	17.27	114.81	97.39
Income tax relating to items that will not be reclassified to profit or loss	(1.34)	(3.01)	(7.26)	(4.35)	(28.89)	(24.51)
XI Total comprehensive income (IX+X)	(227.76)	184.15	284.45	(43.60)	698.15	46.66
XII Paid-up equity share capital (Face value ₹ 10/- per share)	1,305.83	1,305.83	1,295.83	1,305.83	1,295.83	1,305.83
XIII Other equity						7,315.94
XIV Earnings per equity share (of ₹ 10/- each)						
a) Basic	(1.74)	1.41	2.20	(0.33)	5.39	0.36
b) Diluted	(1.74)	1.41	2.20	(0.33)	5.39	0.36

See accompanying notes to the financial results.



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Consolidated Cash Flow Statement

(₹ in lacs)

	Six months ended 30 September 2023 (Unaudited)	Six months ended 30 September 2022 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
(Loss)/Profit before tax	(26.94)	1,095.46
Adjustment for:		
Depreciation and amortization expense	441.07	419.99
Bad debts written off	25.51	5.19
Provision for expected credit loss	16.26	79.61
Finance cost	460.40	675.67
Interest income	(16.97)	(24.53)
Rent income	(0.96)	-
Gain on sale of fixed assets	(1.34)	-
Liabilities no longer required, written back	(8.50)	-
Dividend income	-	(0.70)
Operating profit before working capital changes	888.53	2,250.69
Adjustments for movement in:		
Inventories	(107.09)	(100.27)
Trade receivables	616.83	50.84
Other financial assets	101.64	(246.67)
Other assets	(0.75)	(140.85)
Other financial liabilities	120.46	17.13
Provisions	18.44	44.78
Trade payable	248.36	(49.61)
Other liabilities	(22.99)	(242.96)
Cash generated from operations	1,863.43	1,583.08
Income taxes paid	(1,164.76)	(142.15)
Net cash flow generated from operating activities	698.67	1,440.93
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(46.40)	(603.83)
Proceeds from sale of property, plant and equipment	5.18	-
Movement in fixed deposits	35.59	149.46
Dividend received	-	0.70
Interest received	16.97	24.53
Rent received	0.96	-
Net cash flow used in investing activities	12.30	(429.14)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Movement in long term borrowings (net)	152.78	(248.07)
Movement in short term borrowings (net)	(109.53)	(98.71)
Interest paid	(441.20)	(667.89)
Payment of lease liabilities	(201.91)	-
Net cash flow used in financing activities	(599.86)	(1,014.67)
Net Increase/(decrease) in cash and cash equivalents	111.11	(2.88)
Cash and cash equivalents at the beginning of the year	32.42	34.60
Cash and cash equivalents at the end of the year	143.53	31.72
Notes:		
Cash and cash equivalents include:		
Cash on hand	17.60	31.15
Balances with banks on current accounts	125.93	0.57
	143.53	31.72



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Ref. No.

Date.....

As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about allocation of resources. The accounting principles used in the preparation of the consolidated unaudited financial results are consistently applied to record revenue and expenditure in individual segments. Accordingly, the consolidated unaudited segment wise revenue, results, assets, and liabilities is as follows :

S.No.	Particulars	Quarter ended					Six months ended		Year ended
		30 September	30 June	30 September	30 September	30 September	31 March		
		2023	2023	2022	2023	2022	2023		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)		
1	Segment revenue								
	a) Pharmaceuticals	2,957.68	5,060.80	5,839.46	8,018.48	12,995.09	20,700.55		
	b) Printing and packagings	456.79	679.39	372.94	1,136.18	1,358.38	2,420.51		
	Total	3,414.47	5,740.19	6,212.40	9,154.66	14,353.47	23,121.06		
	Less: Inter segment revenue	88.28	93.94	230.37	182.22	1,000.68	1,131.95		
	Revenue from operations	3,326.19	5,646.25	5,982.04	8,972.44	13,352.79	21,989.11		
2	Segment results (profit before tax and finance cost from each segment)								
	a) Pharmaceuticals	(31.66)	407.69	747.91	376.03	1,698.23	1,239.35		
	b) Printing and packagings	10.79	63.68	22.00	74.48	72.89	226.25		
	Total	(20.87)	471.37	769.91	450.50	1,771.12	1,465.60		
	Less: Finance costs	242.22	235.22	331.20	477.44	675.67	1,203.10		
	Profit before tax	(263.09)	236.15	438.71	(26.94)	1,095.45	262.50		
	Particulars				As at 30 September 2023	As at 30 September 2022	As at 31 March 2023 (Audited)		
3	Segment Assets								
	a) Pharmaceuticals				23,344.09	26,675.96	24,448.18		
	b) Printing and packagings				3,589.59	2,287.34	3,522.11		
	Total Segment assets				26,933.68	28,963.30	27,970.29		
4	Segment liabilities								
	a) Pharmaceuticals				15,824.86	17,458.30	16,697.33		
	b) Printing and packagings				2,531.15	2,429.94	2,651.71		
	Total Segment liabilities				18,356.01	19,888.24	19,349.04		

