

BHARAT PARENTERALS LIMITED

Regd. Office : Vill Haripura, TA Savli, District: Vadodara - 391 520

Corporate Office : Shree Avenue, 1st Floor, Above Bank of Baroda, Near Amit Nagar Circle, VIP Road, Karelibaug,
Vadodara - 390 018

CIN:L24231GJ1992PLC018237

Website: www.bplindia.in

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

Sr. No.	Particular	Quarter Ended			Rs. In Lakhs	
		30.06.2021	31.03.2021	30.06.2020	Year Ended	
		(Unaudited)	(Audited)	(Unaudited)	31.03.2021	
				(Unaudited)	(Audited)	
1	A. Revenue from operations	6,084	4,062	5,392		20,367
	B. Other Income	176	154	251		867
	Total income	6,260	4,215	5,643		21,234
2	Expenses					
	A. Cost of materials consumed	3,832	2,515	3,414		12,713
	B. Purchase of Stock-in-Trade	86	107	44		502
	C. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(97)	46	129		188
	D. Employee benefit expense	378	408	347		1,439
	E. Finance costs	29	39	7		76
	F. Depreciation, depletion and amortisation expense	174	169	128		603
	G. Other Expenses	815	676	675		3,011
	Total expenses	5,217	3,960	4,743		18,532
3	Total profit before tax	1,043	255	900		2,702
4	Tax expense					
	Current tax	280	73	239		732
	Deferred tax	(13)	(14)	22		(28)
	Short / (Excess) provision of tax in respect of earlier years	-	-	-		(23)
	Total tax expenses	267	59	261		681
5	Net Profit / (loss) for period	776	196	638		2,021
6	Other comprehensive Income					
	Items that will not be reclassified to profit or loss					
	Remeasurement of defined benefit obligation	5	17	1		21
	Income tax relating to Remeasurement of Defined benefit plans	(1)	(4)	(0)		(5)
	Other comprehensive Income for the year, net of taxes	4	13	1		16
7	Total Comprehensive Income for the period	780	209	639		2,037
8	Equity					
	a) Equity Share Capital (Face Value of Rs. 10/- each)					573
	b) Other Equity					13,821
9	Earnings per share					
	Basic (Rs.)	13.54	3.42	11.14		35.27
	Diluted (Rs.)	13.54	3.42	11.14		35.27

See accompanying notes to the Financial Results

- The above Unaudited Standalone Financial Results have been duly reviewed by Statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 11th August, 2021.
- The Company has only one segment of activity, namely "Pharmaceuticals".
- The Company has, at the time of approving the financial results, assessed the potential impact of the COVID-19 on its operations. Barring any future COVID-19 related escalations, based on the current assessment, the Company is of the view that impact of COVID-19 on its operations and the carrying value of its assets and liabilities is not likely to be material.
- The figures of previous period / year have been re-grouped /re-arranged wherever necessary.

By the order of Board of Director
For Bharat Parenterals Limited



Bharat R. Desai
Managing Director
Place : Vadodara

Date : 11th August, 2021



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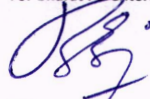
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

Sr. No.	Particular	Quarter Ended			Rs. in Lakhs
		30.06.2021	31.03.2021	30.06.2020	Year Ended
		(Unaudited)	(Audited)	(Unaudited)	31.03.2021
1	A. Revenue from operations	6,084	4,062	5,490	20,464
	B. Other Income	176	154	251	867
	Total income	6,260	4,215	5,741	21,332
2	Expenses				
	A. Cost of materials consumed	3,832	2,515	3,414	12,713
	B. Purchase of Stock-in-Trade	86	107	75	533
	C. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(97)	45	121	180
	D. Employee benefit expense	378	408	383	1,475
	E. Finance costs	29	40	7	77
	F. Depreciation, depletion and amortisation expense	174	169	128	603
	G. Other Expenses	822	690	688	3,038
	Total expenses	5,223	3,975	4,816	18,619
3	Total profit before tax	1,037	240	925	2,712
4	Tax expense				
	Current tax	280	73	239	732
	Deferred tax	(13)	(14)	22	(28)
	Short / (Excess) provision of tax in respect of earlier years	-	-	-	(23)
	Total tax expenses	267	59	261	681
5	Net Profit / (loss) for period	770	181	664	2,032
6	Other comprehensive Income				
	Items that will not be reclassified to profit or loss				
	Remeasurement of defined benefit obligation	5	17	1	21
	Income tax relating to Remeasurement of Defined benefit plans	(1)	(4)	(0)	(5)
	Other comprehensive income for the year, net of taxes	4	13	1	16
7	Total Comprehensive Income for the period	774	194	665	2,047
	Net Profit attributable to:				
	Owners of the company	773	189	664	2,039
	Non Controlling Interest	(3)	(7)	-	(7)
	Other Comprehensive Income attributable to:				
	Owners of the company	4	13	1	16
	Non Controlling Interest	-	-	-	-
	Total Comprehensive Income for the period				
	Owners of the company	777	202	665	2,055
	Non Controlling Interest	(3)	(7)	-	(7)
8	Equity				
	a) Equity Share Capital (Face Value of Rs. 10/- each)				573
	b) Other Equity				13,814
9	Earnings per share				
	Basic (Rs.)	13.49	3.29	11.58	35.59
	Diluted (Rs.)	13.49	3.29	11.58	35.59

See accompanying notes to the Financial Results

- The above Unaudited Standalone Financial Results have been duly reviewed by Statutory auditors, recommended by the Audit Committee and approved by the Board of Directors of the Group at its meeting held on 11th August, 2021.
- The Group has only one segment of activity, namely "Pharmaceuticals."
- The Group has, at the time of approving the financial results, assessed the potential impact of the COVID-19 on its operations. Barring any future COVID-19 related escalations, based on the current assessment, the Group is of the view that impact of COVID-19 on its operations and the carrying value of its assets and liabilities is not likely to be material.
- The figures of previous period / year have been re-grouped / re-arranged wherever necessary.

By the order of Board of Director
For Bharat Parenterals Limited



Bharat R. Desai
Managing Director

Place : Vadodara

Date : 11th August, 2021



Independent Auditor's Review Report on Unaudited Standalone Quarterly 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 Bharat Parenterals Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial results of **Bharat Parenterals Limited** ("the Company") for the quarter ended 30th June, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 Statements 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 financial 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. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For CNK & Associates LLP

Chartered Accountants

Firm Registration No. 101961W/W-100036

**Alok Shah**

Partner

Membership No. 042005

Date: 11th August, 2021

Place: Vadodara

UDIN:21042005AAAA MJ 1068

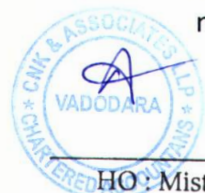


Independent Auditor's Review Report on Unaudited Consolidated Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**To the Board of Directors of Bharat Parenterals Limited**

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Bharat Parenterals Limited** ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30th June, 2021 attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the 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 Statements 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 financial 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.

We also performed procedures in accordance with the circular issued by the Securities Exchange Board of India under Regulation 33 (8) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, to the extent applicable

4. The statement includes results of the following entities:
 - i. Innoxel Lifesciences Private Limited (Subsidiary)
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations,



including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the financial result of a subsidiary included in the unaudited consolidated financial results; whose financial results reflect total revenue of Rs. Nil, total net loss after tax of Rs. 6.06 Lakhs and total comprehensive loss of Rs. 6.06 Lakhs for the quarter ended 30th June, 2021. These financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of a subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the unaudited consolidated quarterly financial results is not modified with respect of the above matter.

For **CNK & Associates LLP**

Chartered Accountants

Firm Registration No. 101961W/W-100036



Alok Shah

Partner

Membership No. 042005

Place: Vadodara

Date: 11th August, 2021

UDIN : 21042005AAAA MK9506

