

Ref: GLL/BSE/2023-24/Nov

Date: November 14, 2023

To
The General Manager,
Corporate Relations Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, **Mumbai - 400001**.
Maharashtra State, India.
Script Code: 531739

To
The Listing Manager,
The Ahmedabad Stock Exchange Limited
A-2, Kamdhenu Complex, Opp. Sahajanand
College, 120 Feet Ring Road, Panjara Pol,
Ambawadi, **Ahmedabad - 380015**.
Gujarat State, India.
Script Code:

To
**The Calcutta Stock Exchange
Limited,**
#7, Lyons Range, Murgighata,
Dalhousie, **Kolkata - 700001**,
West Bengal State, India.
Scrip Code: 26178

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting of Gennex Laboratories Limited – Scrip
Code: 531739/GENNEX**

Ref: Regulation 29, 33 & 47 of the SEBI (LODR) 'Regulations, 2015.

In just concluded Meeting of Board of Directors, the Board Approved and considered the following items:

1. Unaudited (Standalone and Consolidated) Financial Statements for the Quarter and Half year ended September 30, 2023 (annexed herewith);
2. Limited review reports from the Statutory Auditor on Unaudited (Standalone and Consolidated) Financial Statements for the Quarter and Half year ended September 30, 2023 (annexed here with).

We hereby submit that the Board Meeting had commenced at 04:30 PM and concluded at 05:00 PM.

This intimation is also uploaded on the Company website: www.gennexlab.com

We request you to take the above information on record and acknowledge the receipt of the same.

Thanking you,

Yours faithfully

For Gennex Laboratories Limited


Dinesh Kumar Kejriwal

Company Secretary & Compliance Officer



Gennex Laboratories Limited

R Pugalia & Company
Chartered Accountants
20 E Lake Road Kolkata-700029

Limited Review report on Unaudited Consolidated financial results for quarter and half year ended 30th September, 2023 of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

To
The Board of Directors,
M/s. Gennex Laboratories Limited,
Hyderabad.

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **M/s. Gennex Laboratories Limited** ("the Company") and its share of the net profit/(loss) after tax and total comprehensive income / loss of its Subsidiary for the quarter and half year ended September 30, 2023, and for the period from April 01, 2023 to September 30, 2023 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures corresponding quarter and half yearly ended September 30, 2023 as reported in these financial results have been approved by the Company's Board of Directors, but have not been subjected to review.
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, and other accounting principles generally accepted in India and In compliance with 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of Deccan Remedies Limited. (Subsidiary Company)

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 Standard 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 Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The accompanying unaudited consolidated financial results includes unaudited interim financial results and other unaudited financial information in respect of 1 Subsidiary, which have been reviewed by other auditors, whose interim financial results excluding consolidation eliminations reflect total revenues of Rs. 621.80 Lakhs, total net Profit after tax of Rs. 68.35 Lakhs for the quarter and half yearly ended September 30, 2023 as considered in the unaudited consolidated financial results. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this Subsidiary, is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.

For R PUGALIA & COMPANY
Chartered Accountants
Firm Registration No.318188E

Rajeev Kumar Pugalía

RAJEEV KUMAR PUGALIA
Membership No.053972
Place: Kolkata
Date: 14th November 2023
UDIN :23053972BGWMVP2918





GENNEX LABORATORIES LIMITED
 REGD. OFF: SURVEY NO. 133, BOLLARAM, JINNARAM MANDAL, MEDAK DIST - 502 325
 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2023
 Tel. No. +91-40-67334400-30, Fax: +91-40-67334433, Email: info@gennexlab.com website: www.gennexlab.com
 CIN: L24230TG1990PLC011168

(All amounts in Rs.lakhs except EPES and Ratios)

Statement of Consolidated Unaudited Financial Results for the Quarter and Six months ended September 30, 2023						
Sl. No.	Particulars	Quarter Ended			Half Year Ended	
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)
1	Income from Operations					
	(a) Revenue from Operations	1757.94	1648.84	1911.30	3406.78	3305.03
	(b) Other operating Income	59.80	3.39	50.99	53.19	108.35
	Total Income from operations (net)	1817.74	1652.23	1962.29	3469.97	3413.38
2	Expenses					
	(a) Cost of material consumed	868.54	946.69	1096.80	1835.13	2337.22
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-161.01	-445.13	181.91	-606.14	-241.31
	(d) Employee benefit expense	233.51	245.43	190.60	478.94	376.46
	(e) Finance Cost	78.38	73.00	35.91	151.38	63.80
	(f) Depreciation and amortisation expense	103.45	64.81	9.54	168.26	35.94
	(g) Other expenses	279.68	395.28	307.74	674.96	610.80
	Total expenses	1422.548837	1279.98	1822.47	2702.53	3172.91
3	Profit(+)/Loss(-) from operations before exceptional items and tax (1-2)	395.19	372.25	139.82	767.44	240.47
4	Exceptional items	0.00	0	0.00	0.00	0.00
5	Profit(+)/Loss(-) before tax (3+4)	395.19	372.25	139.82	767.44	240.47
6	Tax Expenses for earlier years					
7	Current Tax					
8	Deferred tax	-81.64	-87.30	-35.19	-175.94	-60.52
9	Total Tax expense	-81.64	-87.30	-35.19	-175.94	-60.52
10	Net Movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	0	0	0
11	Net Profit for the period from continuing operation (5-9)	306.55	284.95	104.63	591.50	179.95
12	Profit(+)/Loss(-) from discontinued operations before tax					
13	Tax expense of discontinued operations	0.0	0.0	0.0	0.0	0.0
14	Net Profit(loss) for the period from discontinued operations	0.0	0.0	0.0	0.0	0.0
15	Share of Profit(loss) of associates and Joint Ventures accounted for using equity method	0.0	0.0	0.0	0.0	0.0
16	Total profit(loss) for period	306.55	284.95	104.63	591.50	179.95
17	Other comprehensive Income net of taxes	9.90	9.00	0.00	0.00	0.00
18	Net profit(loss) for period	306.55	284.95	104.63	591.50	179.95
19	Paid-up Equity Share Capital (Face value Rs. 1 each Equity Share) Other Equity	1774.47	1766.43	1265.03	1774.47	1265.03
20	Earning Per Equity Share (EPS) (Face value of Rs 1 per Share) (of Rs. 1 each) (not annualised) :					
	(a) Basic	0.173	0.161	0.083	0.333	0.142
	(b) Diluted	0.173	0.161	0.083	0.333	0.142



Statement of Assets and Liabilities		(Rs. in lakhs)	
Particulars	As at September 30, 2023	As at March 31, 2023	
	Unaudited	Audited	
B) ASSETS			
1 Non-Current Assets			
a) Tangible Assets	6037.57		7673.05
b) Intangible Assets	603.13		610.64
c) Non-Current Investments	1.00		1.00
d) Long-term loans and advances	87.29		78.47
Sub-total Non-current assets	6728.99		8363.36
2 Current Assets			
a) Current Investments	0.00		0.00
b) Inventories	2201.32		1569.26
c) Trade receivable	1323.89		941.66
d) Cash and Cash equivalents	977.31		1506.41
e) Short-term loans and advances	1893.28		727.93
f) Other current assets	100.71		123.02
Sub-total - Current assets	6496.51		4868.27
TOTAL - ASSETS	13225.51		13231.63
A) EQUITY AND LIABILITIES			
1 Shareholders' Funds:			
a) Share Capital	1797.90		1801.93
b) Other Equity	6864.78		6233.06
c) Non controlling Interest/Other Equity	608.83		616.53
Sub-total Shareholders' Fund	9271.51		8651.52
2 Non - Current Liabilities			
a) Long-term borrowings	1651.55		1628.81
b) Other non current liabilities	0.00		0.00
c) Long-term provisions	0.00		0.00
Sub-total Non-current liabilities	1651.55		1628.81
3 Current Liabilities			
a) Short-term borrowings	534.99		105.36
b) Trade payables	690.95		707.75
c) Other current liabilities	613.96		1739.07
d) Short-term provisions	462.55		399.12
Sub-total Current liabilities	2302.45		2961.30
TOTAL EQUITY AND LIABILITIES	13225.51		13231.63

NOTES to the results:

- The statement of Consolidated unaudited financial results of the Company for the quarter and Half year ended September 30, 2023, has been reviewed by the Audit Committee and approved by the Board of Directors on November 14, 2023. These have been reviewed by the R Pugalia & CO, the Statutory Auditor of the Company, who have issued an unmodified qualified review report.
- The consolidated unaudited financial results of Gennex Laboratories Limited ('the Company') have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rule, 2015, as amended from time to time and other accounting principles generally accepted in India.
- The Company Operating Segment is "Bulk Drugs" Manufacturing as its deals mainly with Gualifenesin, Methocarbamol, it also does business outside India. The Company operates in single segment and therefore the Segment Reporting as per AS- 17 is not applicable for the Company.
- Previous period's figures have been rearranged/regrouped wherever necessary.
- The quarterly unaudited standalone Financial results for the Quarter and Half Year ended September 30, 2023 are available on the Company's Website i.e; www.gennexlab.com and also available on BSE website i.e; www.bseindia.com.



For Gennex Laboratories Limited

T.M.Gopalakrishnan
Whole Time Director
 DIN: 08137458

Place: Hyderabad
 Date : 14th November, 2023

GENNEX LABORATORIES LIMITED
CIN: L24230TG1990PLC011188



CONSOLIDATED CASH FLOW STATEMENT AS ON 30TH SEPTEMBER, 2023

	30-09-2023 (Rs. In Lacs)	31-03-2023 (Rs. In Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	767.44	637.30
Adjustment for :		
Depreciation and amortisation expense	168.26	91.94
Finance Cost	181.38	135.38
Interest Income	1.90	-266.14
(Gain)/loss on sale of asset	0	0.00
Operating Profit before working capital changes	1088.98	598.48
Adjustment for :		
Trade payables and other liability	-1142.48	1244.64
Trade receivables	-382.24	189.69
Inventories	-632.07	-795.58
Financial and other Assets	-1181.87	1130.38
Cash generated from operations	-2219.67	2367.62
Adjustments for :		
Income Taxes paid	-109.14	0.00
Net Cash from operating activities	-2328.81	2367.62
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-23.79	-3978.58
Sale of property, plant and equipment	1488.20	5.00
Purchase of Equity Shares	0.00	-125.42
Interest Income	-1.90	266.14
Net Cash used in Investing activities	1462.51	-3832.86
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Borrowings		0
Proceeds from Issue of Capital	36.20	3043.91
Changes in Long Term Borrowings	22.74	101.79
Changes in Short Term Borrowings (Net)	429.63	-907.01
Interest Paid	-151.38	-135.38
Net Cash from Financing activities	337.19	2103.31
Net Increase / (Decrease) in Cash and Cash equivalent (A+B+C)	-529.11	638.06
Cash and Cash Equivalents as at the beginning of the year	1506.41	868.35
Cash and Cash Equivalents as at the end of the period	977.31	1506.41
Notes:		
1. The above Cash Flow Statement has been prepared under the " Indirect Method" set out in Indian Accounting Standard (Ind-AS)- 7 on Statement of Cash Flow.	977.31	
2. Figures in bracket indicate cash outflow.	0.00	
3. Previous year comparatives have been reclassified to confirm with current year's presentation, wherever applicable.		

As per our report of even date

For R Pugalia & Company
Chartered Accountants
Firm Registration No: 318188E

(Rajeev Kumar Pugalia)
Proprietor
M.No: 053972
Date : 14th November, 2023
Place :

For and on behalf of the Board

Tiruvarur
Muralidharan
Gopalakrishnan

Digitally signed by Tiruvarur
Muralidharan Gopalakrishnan
Date: 2023.11.14 16:16:57
+05'30'

T.M.Gopalakrishnan
Whole Time Director
DIN : 03137458

Arianth Bald
Managing Director
DIN : 01171845

R Pugalia & Company
Chartered Accountants
20 E Lake Road Kolkata-700029

Limited Review report on Unaudited Standalone financial results for quarter and half year ended 30thSeptember, 2023 of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

To
The Board of Directors,
M/s. Gennex Laboratories Limited,
Hyderabad.

We have reviewed the accompanying Statement of Unaudited Standalone financial results of **Gennex Laboratories Limited** for the Quarter and half year ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

This statement 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliances with Regulation 33 of the Listing Regulations. 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, 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 stated in paragraph 3 above nothing has come to our attention, except as stated below, that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For R PUGALIA & COMPANY
Chartered Accountants
Firm Registration No.318188E

R. Pugalía

RAJEEV KUMAR PUGALIA
Membership No.053972
Place: Kolkata
Date: 14th November 2023
UDIN :3053972BGWMVQ5576





GENNEX LABORATORIES LIMITED

REGD. OFF: SURVEY NO. 133, BOLLARAM, JINNARAM MANDAL, MEDAK DIST - 502 325
 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER, 2023
 Tel. No.+91-40-87334400-30, Fax: +91-40-87334433, Email: info@gennexlab.com website: www.gennexlab.com
 CIN: L24230TG1990PLC011168

Statement of standalone Unaudited Financial Results for the Quarter and Six months ended September 30, 2023
 (All amounts in Rs.lakhs except EPES and Ratios)

Sl. No.	Particulars	Quarter Ended					(Rs. in lakhs) Year ended (Audited)
		30.09.2023			30.09.2022		
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	
1	Income from Operations						
	(a) Revenue from Operations	1424.45	1414.46	1911.30	2838.91	3305.03	6508.81
	(b) Other operating income	5.88	3.38	50.99	9.26	108.35	340.35
	Total income from operations (net)	1430.33	1417.84	1962.29	2848.17	3413.38	6850.16
2	Expenses						
	(a) Cost of material consumed	660.16	662.82	1096.80	1543.00	2337.22	4691.08
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, WORK-IN-PROGRESS and stock-in-trade	-17.97	-310.79	181.91	-328.76	-241.31	-698.75
	(d) Employee benefit expense	177.57	184.18	190.60	361.75	376.46	770.71
	(e) Finance Cost	28.19	30.31	35.91	58.47	63.80	123.09
	(f) Depreciation and amortisation expense	26.27	20.23	9.54	40.50	35.94	74.44
	(g) Other expenses	187.64	286.57	307.71	474.11	619.80	1289.47
	Total expenses	1076.76	1073.32	1822.47	2149.07	3172.91	6249.04
3	Profit(+)/Loss(-) from operations before exceptional items and tax (1-2)	354.57	344.52	139.82	699.09	240.47	601.12
4	Exceptional items	0.00	0	0.00	0.00	0.00	0.00
5	Profit(+)/Loss(-) before tax (3+4)	354.57	344.52	139.82	699.09	240.47	601.12
6	Tax Expenses for earlier years						
7	Current Tax						
8	Deferred tax	-86.64	-87.30	-35.19	-176.94	-60.52	-157.00
9	Total Tax expense	-86.64	-87.30	-35.19	-176.94	-60.52	-145.22
10	Net Movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	0	0	0	0
11	Net Profit for the period from continuing operation (5-9)	265.93	257.22	104.63	523.15	179.95	455.90
12	Profit(+)/Loss(-) from discontinued operations before tax						
13	Tax expense of discontinued operations	0.0	0.0	0.0	0.0	0.0	0.0
14	Net Profit(loss) for the period from discontinued operations	0.0	0.0	0.0	0.0	0.0	0.0
15	Share of Profit(loss) of associates and Joint Ventures accounted for using equity method	0.0	0.0	0.0	0.0	0.0	0.0
16	Total profit(loss) for period	265.93	257.22	104.63	523.15	179.95	455.90
17	Other comprehensive Income net of taxes	0.00	0.00	0.00	0.00	0.00	2.36
18	Net profit(loss) for period	265.93	257.22	104.63	523.15	179.95	458.26
19	Paid-up Equity Share Capital (Face value Rs. 1 each Equity Share) Other Equity	1774.47	1766.43	1265.03	1774.47	1265.03	1766.43 6100.00
20	Earning Per Equity Share (EPS) (Face value of Rs 1 per Share) (of Rs. 1 each) (not annualised) :						
	(a) Basic	0.159	0.146	0.083	0.295	0.142	0.259
	(b) Diluted	0.150	0.146	0.083	0.295	0.142	0.259



Statement of Assets and Liabilities		(Rs. in lakhs)	
Particulars	As at September 30, 2023	As at March 31, 2023	
	Unaudited		Audited
B) ASSETS			
1 Non-Current Assets			
a) Tangible Assets	1484.18		1517.62
b) Intangible Assets	0.00		0.00
c) Non-Current Investments	826.42		826.42
d) Long-term loans and advances	64.54		62.02
Sub-total Non-current assets	2375.14		2406.06
2 Current Assets			
a) Current Investments	0.00		0.00
b) Inventories	1737.32		1497.25
c) Trade receivable	1075.43		882.09
d) Cash and Cash equivalents	906.40		1445.13
e) Short-term loans and advances	4263.90		3289.85
f) Other current assets	78.26		101.63
Sub-total - Current assets	8061.32		7216.96
TOTAL - ASSETS	10436.46		9622.01
A) EQUITY AND LIABILITIES			
1 Shareholders' Funds:			
a) Share Capital	1797.90		1801.53
b) Other Equity	6663.38		6100.00
Sub-total Shareholders' Fund	8461.29		7901.93
2 Non - Current Liabilities			
a) Long-term borrowings	151.55		0.00
b) Other non current liabilities	0.00		128.81
c) Long-term provisions	0.00		0.00
Sub-total Non-current liabilities	151.55		128.81
3 Current Liabilities			
a) Short-term borrowings	201.81		98.16
b) Trade payables	656.37		649.13
c) Other current liabilities	502.89		444.86
d) Short-term provisions	462.55		399.12
Sub-total Current liabilities	1823.63		1591.27
TOTAL EQUITY AND LIABILITIES	10436.46		9622.01

NOTES to the results:

- 1) The statement of Standalone unaudited financial results of the Company for the quarter and Half year ended September 30, 2023, has been reviewed by the Audit Committee and approved by the Board of Directors on November 14, 2023. These have been reviewed by the R Fugalia & Co; the Statutory Auditor of the Company, who have issued an unmodified qualified review report.
- 2) The standalone unaudited financial results of Gennex Laboratories Limited (the Company) have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act 2013 (the Act) read with the Companies (Indian Accounting Standard) Rule, 2015, as amended from time to time and other accounting principles generally accepted in India.
- 3) The Company Operating Segment is "Bulk Drugs" Manufacturing as its deals mainly with Guafenesin, Meibocarbamol, it also does business outside India. The Company operates in single segment and therefore the Segment Reporting as per AS- 17 is not applicable for the Company.
- 4) Previous period's figures have been rearranged/regrouped wherever necessary.
- 5) The quarterly unaudited standalone Financial results for the Quarter and Half Year ended September 30, 2023 are available on the Company's Website i.e; www.gennexlab.com and also available on BSE website i.e; www.bseindia.com.

Place: Hyderabad
Date: 14th November, 2023

For Gennex Laboratories Limited

T.M.Gopalakrishnan
Whole Time Director
DIN: 03137458



**GENNEX LABORATORIES LIMITED**

CIN: L24230TG1990PLC011168

STANDALONE CASH FLOW STATEMENT AS ON 30TH SEPTEMBER, 2023

	30-09-2023 (Rs. In Lacs)	31-03-2023 (Rs. In Lacs)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax	699.09	601.12
Adjustment for :		
Depreciation and amortisation expense	40.50	74.44
Finance Cost	58.47	123.09
Comprehensive Income	0.00	0
Interest Income	1.90	-266.14
(Gain)/loss on sale of asset	0	-5.00
Operating Profit before working capital changes	799.96	627.51
Adjustment for :		
Trade payables and other liability	64.71	-124.93
Trade receivables	-196.15	249.35
Inventories	-240.07	-723.58
Financial and other Assets	-953.22	-1426.00
Other Current Liabilities		52.59
Cash generated from operations	-524.77	-1446.06
Adjustments for :		
Income Taxes paid	-109.14	0.00
Net Cash from operating activities	-633.91	-1446.06
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	-7.05	-222.23
Sale of property, plant and equipment	0.00	5.00
Purchase of Equity Shares	0.00	-125.42
Interest Income	-1.90	266.14
Net Cash used in Investing activities	-8.95	-76.52
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Capital	36.20	3043.91
Changes in Long Term Borrowings	22.74	128.81
Changes in Short Term Borrowings (Net)	103.65	-914.21
Interest Paid	-58.47	-123.09
Net Cash from Financing activities	104.13	2135.41
Net Increase / (Decrease) in Cash and Cash equivalent (A+B+C)	-538.73	613.84
Cash and Cash Equivalents as at the beginning of the year	1445.13	831.29
Cash and Cash Equivalents as at the end of the period	906.40	1445.13
Notes:	906.40	
1. The above Cash Flow Statement has been prepared under the "Indirect Method" set out in Indian Accounting Standard (Ind-AS)- 7 on Statement of Cash Flow.		
2. Figures in bracket indicate cash outflow.	0.00	
3. Previous year comparatives have been reclassified to confirm with current year's presentation, wherever applicable.		
As per our report of even date	For and on behalf of the Board	
For R Pugalia & Company Chartered Accountants Firm Registration No: 318188E  (Rajeev Kumar Pugalia) Proprietor M.No. 053972 Date : 14th November, 2023 Place :	Tiruvarur Muralidharan Gopalakrishnan Digitally signed by Tiruvarur Muralidharan Gopalakrishnan Date: 2023.11.14 16:15:13 +05'30' T.M.Gopalakrishnan Whole Time Director DIN : 03137458  Arihant Baid Managing Director DIN : 01171845	

Gennex Laboratories Limited

Segment Reporting (Country Wise)

The following table shows the distribution of the Company's revenue based on the location of the customers:

(Rs. In Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
Algeria				-	1.65	1.65
Argentina				-		
Bangladesh		20.35		20.35	6.15	31.62
Belgium				-		
Brazil		2.24		2.24		
Bolivia			8.69	-	11.52	
Colombia	218.29	4.35	40.58	222.64	260.86	46.22
Cuba				-		126.86
Dubai			1.37		1.37	
Ecuador				-		
Egypt			329.87	-	433.76	573.32
El Salvador	3.29	34.25	35.53	37.54	69.89	92.06
France				-	3.51	
Germany	8.35	29.59	16.78	37.94	18.87	80.65
Guatemala	28.37	23.79	21.44	52.16	72.43	117.51
India	1,014.12	1037.93	1149.18	2,052.05	1976.76	3802.81
Iran			13.59	-	13.59	68.85
Israel	1.87			1.87		
Jordan	5.35			5.35		
Mexico			6.9	-	6.9	5.03
Nicaragua				-		
Panama City				-		
Peru	52.28		55.47	52.28	104.39	190
Riyad				-		6.35
Russia	10.00	5	4.56	15.00	4.56	4.56
Saudi Arabia		7.41		7.41		29.76
Spain	14.59	27.01	4.65	41.60	4.65	419.49
Switzerland				-		6.9
Thailand	12.51			12.51		
Turkey		1.79		1.79	2.03	4.84
Uruguay		1.12		1.12		11.51
Vietnam	55.43	219.63	222.69	275.06	312.14	889.82
Yeman				-		
	1,424.45	1,414.46	1,911.30	2,838.91	3,305.03	6,509.81

For Gennex Laboratories Limited

T.M. Gopalakrishnan

T.M. Gopalakrishnan
Whole-time Directors
DIN #03137458



Date: 14-11-2023

Place: Hyderabad