

# BACIL PHARMA LIMITED

Regd. Off.: 71, LAXMI BUILDING, 4TH FLOOR, SIR P. M. ROAD, FORT, MUMBAI - 400 001  
Email ID: bacilpha@yahoo.com CIN: L24200MH1987PLC043427 Tel.: 22618452/22661541, Tel/Fax: 22618327

10<sup>th</sup> November, 2023

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 M/s. Bacil Pharma Limited has been duly convened on Friday, 10<sup>th</sup> November, 2023 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 30<sup>th</sup> September, 2023 along with Limited Review Report for the Quarter ended 30<sup>th</sup> September, 2023.
- 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 3:30 P.M.

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

Thanking You,

For BACIL PHARMA LTD

  
Prakash Shah  
Director  
DIN: 01136800.



# BACIL PHARMA LIMITED

CIN : {L24200MH1987PLC043427}

UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Amount in Lakhs)

Sr. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	-	-	-	-	-	-
	Other income	2.88	4.76	3.88	7.64	10.41	11.46
	<b>Total revenue</b>	<b>2.88</b>	<b>4.76</b>	<b>3.88</b>	<b>7.64</b>	<b>10.41</b>	<b>11.46</b>
2	<b>Expenses</b>						
	Employee benefits expense	1.61	1.29	1.77	2.90	3.84	8.62
	Depreciation and amortization expense	0.05	0.05	0.07	0.10	0.13	0.27
	Other expenses	2.38	1.68	2.40	4.06	4.57	12.77
	<b>Total expenses</b>	<b>4.04</b>	<b>3.02</b>	<b>4.24</b>	<b>7.06</b>	<b>8.54</b>	<b>21.65</b>
3	<b>Profit/(Loss) before Exceptional Items &amp; Tax</b>	<b>(1.15)</b>	<b>1.74</b>	<b>(0.37)</b>	<b>0.59</b>	<b>1.87</b>	<b>(10.19)</b>
4	<b>Tax expense:</b>						
	Current tax	-	-	-	-	-	-
	Deferred tax	0.00	0.00	0.00	0.00	0.00	-
5	<b>Profit/(Loss) from ordinary activities after tax</b>	<b>(1.15)</b>	<b>1.74</b>	<b>(0.37)</b>	<b>0.59</b>	<b>1.87</b>	<b>(10.19)</b>
6	<b>Other Comprehensive Income (OCI)</b>						
	<u>Item that will not be reclassified to profit or loss</u>						
	Gain/(Loss) on recognised on fair valuation of Financial Assets	(6.12)	24.78	11.23	18.66	1.09	(3.12)
	Income tax relating to these items	1.59	(6.44)	(2.92)	(4.85)	(0.28)	0.81
	<b>Total Other Comprehensive Income (OCI)</b>	<b>(4.53)</b>	<b>18.34</b>	<b>8.31</b>	<b>13.81</b>	<b>0.81</b>	<b>(2.31)</b>
	<b>Profit/(Loss) for the Period</b>	<b>(5.68)</b>	<b>20.08</b>	<b>7.94</b>	<b>14.39</b>	<b>2.68</b>	<b>(12.50)</b>
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	589	589	589	589	589	589
7	<b>Earning Per Share (EPS) (Not annualised)</b>						
	Basic	(0.02)	0.03	(0.01)	0.01	0.03	(0.17)
	Diluted	(0.02)	0.03	(0.01)	0.01	0.03	(0.17)

**Notes:**

- 1 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 10/11/2023. 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.
- 2 The Financial results have been prepared in accordance with Ind As notified under the companies (Accounting Standards) Rule 2015
- 3 The statutory Auditors of the company have carried out the limited review.
- 4 The company has no separate reportable segment therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
- 5 Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

For BACIL PHARMA LTD.

Prakash Shah  
 Director  
 DIN: 01136800  
 Place: Mumbai  
 Dated: 10/11/2023



# BACIL PHARMA LIMITED

CIN : {L24200MH1987PLC043427}

## Statement of Assets and Liabilities

Amount in Lakhs

	As on 30.09.2023 (Unaudited)	As on 31.03.2023 (Audited)
<b>Assets</b>		
<b>Non-Current Asset</b>		
Property, plants and Equipment	0.72	0.82
Financial Assets		-
1. Investments	27.23	6.12
2. Loans	55.12	53.81
Deferred Tax Assets	6.81	11.66
<b>Total Non-current Assets (A)</b>	<b>89.88</b>	<b>72.41</b>
<b>Current Assets</b>		
Financial Assets		
1. Investments	32.55	36.53
2. Cash and Cash Equivalent	2.73	2.88
3. Other current Assets	3.13	0.91
<b>Total Current Assets (B)</b>	<b>38.41</b>	<b>40.32</b>
<b>Total Assets (A+B)</b>	<b>128.29</b>	<b>112.74</b>
<b>Equities and Liabilities</b>		
<b>Equity</b>		
Equity Share Capital	652.72	652.72
Other Equity	(528.39)	(542.77)
<b>Total Equity (A)</b>	<b>124.33</b>	<b>109.95</b>
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Financial Liabilities		
1. Trade Payable	0.43	0.04
2. Borrowings	3.06	2.06
Other Current Liabilities	0.22	0.10
Provisions	0.25	0.59
<b>Total current Liabilities (B)</b>	<b>3.97</b>	<b>2.79</b>
<b>Total Equities and Liabilities (A+B)</b>	<b>128.29</b>	<b>112.74</b>

For BACIL PHARMA LTD.



Prakash Shah  
Director

DIN: 01136800

Place: Mumbai

Dated: 10/11/2023

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 2023

(Amount in Lakhs)

Particulars	Half Year	Year ended
	30.9.2023 (Reviewed)	31.3.2023 (Audited)
<b>A. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net (loss) / profit before tax	0.59	(10.19)
<u>Adjustments for</u>		
Depreciation	0.10	0.27
Interest & Dividend Income	(7.64)	(2.94)
<b>Operating profit before working capital changes</b>	<b>(6.96)</b>	<b>(12.86)</b>
<b>Working capital adjustments :-</b>		
Increase / (Decrease) in Trade and Other Payables	0.39	(1.03)
Increase / (Decrease) in Borrowings	1.00	(1.25)
Increase / (Decrease) in Provisions	(0.34)	0.41
Increase / (Decrease) in Other Current Liabilities	0.12	(0.06)
(Increase) / Decrease in Other Current Assets	(2.22)	0.04
<b>Cash generated from / (used in) operations</b>	<b>(1.05)</b>	<b>(14.75)</b>
Direct taxes paid (Net of Refunds)		
<b>Net cash (used in) / from generated from operating activities</b>	<b>(8.00)</b>	<b>(14.75)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Proceeds Purchase/ Sale of investments	1.52	(14.57)
Interest & Dividend Income	7.64	2.94
<b>Net cash (used in) / generated from investing activities</b>	<b>9.16</b>	<b>(11.63)</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
(Increase)/ Decrease of Loans and Advances	(1.31)	6.28
<b>Net cash (used in) / generated from financing activities</b>	<b>(1.31)</b>	<b>6.28</b>
<b>D. Net decrease in cash and cash equivalents (A+B+C)</b>	<b>(0.15)</b>	<b>(20.10)</b>
Cash and cash equivalents at the beginning of the year	2.88	22.97
<b>Cash and cash equivalents at the end of the year</b>	<b>2.73</b>	<b>2.88</b>

For BACIL PHARMA LTD.

Prakash Shah

Director

DIN: 01136800

Place: Mumbai

Dated: 10/11/2023



**Independent Auditor's Review Report on the Quarter and Half Year Ended 30<sup>th</sup> September 2023  
Unaudited 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  
BACIL PHARMA LIMITED

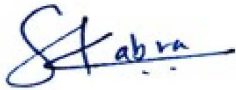
1. We have reviewed the accompanying statement of unaudited financial results of BACIL PHARMA LIMITED (the "Company") for the quarter and half year ended September 30, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (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 recoverability of the balances of loans and advances given is yet to be determined by the management. These loans and advances are subject to confirmation by management. In the absence of confirmation, we are unable to comment on the same.

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: 10<sup>th</sup> November 2023**

**UDIN: 23193348BGVRPP3287**