BUISS GVS PHARMA LIMITED
Regd. Office - 102, Hyde Park, Sakinaka Road,
Andheri (East) - Mumbai - 400072
Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine months ended December 31, 2018





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Section Control Cont	.		ð	uarter ended		Nine months ended	150	Year ended)	Quarter ended		Nine mon	Nine months ended		Year ended	
Prevenue from Operations Prevenue from Opera			31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	5- -0-	31.03.2018	
Revenue from Operations 9,563.20 11,997.15 7 7 7 7 7 7 7 7 7	B &		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited	Audited
Revenue from Operations														Continued	Discontinued	YTD 31.03.2018
Cost of Materials concurred 1,324.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1,280.05 1	-	Revenue from Operations	9,563.20	11,997.15	7,359.28	32,044.70	21,497.55	29,829.38	22,043.48	22,843.01	19,592.25	65,419.84	Ľ	37,251.55	44,262.45	81,514.00
Expenses	==	Other Income Total Income (I+II)	-435.12 9,128.08	2,400.58	7,479.18	3,279.48	665.65	1,099.50	-390.20 21,653.28	25,330.50	233.52	3,484.01	2,099.49	1,966.17	687.33 44,949.78	2,653.50 84,167.50
Depreciation and Amortisation Expense Excise Duty Excis			3,218.02		4,158.88	11,537.79	10,970.00	14,989.90	4,094.99	4,545.98	8,388.31	15,032.73	30,779.34	19,207.38	19,415.24	38,622.62
Stock in trade Empirica Duty Empirica Duty Empirica Duty Empirica Duty Cother Expenses Profit (Loss) before exceptional terns and tax Total Expenses Profit (Loss) before exceptional terns and tax Tax Expense Figure Tax Tax Expense Figure Tax Fig			1,874.45		-559.22	5,146.46	-10.93	-409.14	10,730.42	10,766.33 333.65	108.54	29,074.05		-331.39	274.50	546.98
Employee Benefit Expense Finance Coasts Other Expenses Other Expenses Total Expenses Total Expenses Total Comprehensive Income attributable to: (i) Deferred tax or change in revaluation surplus (ii) Cherres of the Company (ii) Cherres to the Company (iii) Cherres of the Company (iiii) Cherres of the Company (iiiii) Cherres of the Company (iiiiii) Cherres (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii			-		3.41	•	50.79	40.15	î	0	3.41	5	65.61	49.59	1	49.59
Finance Costs Depreciation and Amortisation Expense Depreciation and Amortisation Expense Total Expenses Total Expenses Total Expenses Profit / (Loss) before exceptional Items and tax (III-1V) Exceptional Items Profit / (Loss) before Tax (V-VI) Tax Expense Deficienced Tax Italiality/(Asset) III. Short Excess Povision of earlier years Profit / (Loss) before Tax (V-VI) Tax Expense III. Short Excess Povision of earlier years Profit / (Loss) from continuing operations (after tax) III. Short Excess Povision of earlier years Profit / (Loss) from continuing operations (after tax) III. Short Excess Povision of earlier years Profit / (Loss) from continuing operations (after tax) On the Profit / (Loss) from continuing operations (after tax) On the Profit / (Loss) from continuing operations (after tax) On the Profit / (Loss) from continuing operations (after tax) On the Profit / (Loss) from continuing operations (after tax) III. Short Excess Povision of earlier liabilities/ (asset) (II) Deferred tax on remeasurement of defined benefit liabilities/ (asset) (II) Deferred tax on change in revaluation surplus II. Items that will be reclassified to profit & loss (IV) Deferred tax on change in revaluation surplus III. Items that will be reclassified to profit & loss (IV) Deferred tax on change in revaluation surplus III. Items that will be reclassified to profit & loss (IV) Deferred tax relating to items that will be reclassified to profit III. Items that will excess in translating the financial statements (IV) Deferred tax relating to items that will be reclassified to profit II. Onwers of the Company III. Non-controlling interests Total Comprehensive income attributable to: II. Owners of the Company II. Non-controlling interests Total Comprehensive income attributable to: II. Owners of the Company II. Non-controlling interests Total Comprehensive income attributable to: II. Owners of the Company II. Non-controlling interests Total Comprehensive income attributable to: II. Owners			881.43	807.48	702.03	2,500.04	1,944.85	2,629.44	1,111.69	1,016.12	1,772.84	3,122.46	5,214.64	3,386.96	3,536.19	6,923.15
Other Expenses Total Expenses Profit / (Loss) before exceptional items and tax (III-IV) Exceptional items Profit / (Loss) before exceptional items and tax (III-IV) Exceptional items Profit / (Loss) before Tax (V-VI) Tax Expense Profit / (Loss) before Tax (V-VI) Tax Expense Profit / (Loss) before Tax (V-VI) Tax Expense III. Shorf Excess Provision of sariler years III. Deferred Tax Lability/(Asset) III. Shorf Excess Provision of sariler years Profit / (Loss) from continuing operations/after tax) III. Shorf Excess Provision of sariler years Profit / (Loss) from continuing operations/after tax) III. Shorf Excess Provision of sariler years Profit / (Loss) from continuing operations/after tax) III. Shorf Excess Provision of sariler years Profit / (Loss) from continuing operations/after tax) III. Shorf Excess Provision of sariler years Profit / (Loss) from continuing operations/after tax) III. Shorf Excess Provision of sariler years III. Items tax Ivili not be reclassified to profit & loss (IV) Deferred tax on remeasurement of defined benefit ilabilities/ (asset) (IV) Deferred tax on change in revaluation surplus IV) Deferred tax relating to items that will be reclassified to profit IV) Other Company IV) One-controlling interests Total Company IV) One-controlling interests Total Company IV) One-controlling interests Deferred Palue Re, 1/-cath.) Earlings Per Share Baile, Will United 1,171.755 1,730.73 1,730.73 1,730.7			67.47	91.82	153.93	250.44	537.09	695.14	96,31	126.87	472.10	348.90	1,735.60	860.17	1,419.95	2,280.12
Profit / (Loss) before exceptional Items and tax Total Expenses Profit / (Loss) before exceptional Items and tax Profit / (Loss) before exceptional Items and tax Profit / (Loss) before Exceptional Items Profit / (Loss) before Tax (V-VI) Exceptional Items Profit / (Loss) before Tax (V-VI) Tax Expense L'Ourrent Tax In Short Excess Provision of earlier years Profit / (Loss) from ontituing operations/after tax) In Short Excess Provision of earlier years Profit / (Loss) from discontinuing operations/after tax) In Short Excess Provision of earlier years Profit / (Loss) from discontinuing operations/after tax) In Short Excess Provision of earlier years Profit / (Loss) from discontinuing operations/after tax) In Short Excess Provision of earlier years Profit / (Loss) from discontinuing operations/after tax) In Short Excess Provision of earlier years Profit / (Loss) from discontinuing operations/after tax) In Short Excess Provision of earlier years In Short Excess from discontinuing operations/after tax) In Short Excess from discontinuing operations/after tax In Short Excess from discontinuing interests In Short Excess from discontinuing interests In Owners of the Company In Non-controlling interests In Owners of the Company In Non-controlling interests In Short Excess from Exce			133.93	150.85	216.84	430.06	421.17	567.16	219.39	233.86	655.80	673.93	1,650.86	907.08	1,231.21	2,138.29
Profit / (Loss) before exceptional items and tax Profit / (Loss) before exceptional items and tax Exceptional items Profit / (Loss) before Tax (V-VI) Exceptional items Profit / (Loss) before Tax (V-VI) Tax Expense i. Current Tax Gurent Gurent Genetic Tax Gurent Gurent Genetic Tax Gurent Gurent Genetic Deposit & loss Gurent Gurent Gurent Genetic Benefit labilities/ Gurent Gurent Gurent Gurent Genetic Benefit labilities/ Gurent Gurent Gurent Gurent Genetic Benefit labilities/ Gurent G			1,567.50	1,748.37	1,087.02	4,955.73	2,532.11	3,732.51	1,865.18	2,028.19	5,097.91	5,787.52	12,056.47	4,771.63	10,942.95	15,714.58
Profit / (Loss) before exceptional items and tax Kill-1V) Exceptional items Profit / (Loss) before Tax (V-VI) Tax Expense Lournent Tax Lournent Lax Lo		Total Expenses	7,300.68	9,477.55	5,762.89	24,808.84	16,435.08	22,245.16	18,005.25	19,051.00	15,914.17	53,872.33	52,230.08	29,398.41	36,820.03	66,218.44
Profit (Loss) before Tax (V-VI) Profit (Loss) before Tax (V-VI) In Short/ Excess Provision of earlier years In Short/ Excess Provision of earlier years Profit/(Loss) from continuing operations(after tax) Profit/(Loss) from discontinuing operations(after tax) Profit/(Loss) from discontinuing operations(after tax) In 1,70.07 In 1,70.0	> 5	Profit / (Loss) before exceptional Items and tax (III-IV)	1,827.40	4,920.18	1,716.29	10,515.34	5,718.12	8,683.72	3,648.03	6,279.50	3,911.60	15,031.52	14,673.37	9,819.31	8,129.75	17,949.06
Tax Expense i.Current Tax ii.Deferred Tax Liability/(Asset) iii.Deferred Tax Liability/(Asset) Profit/(Loss) from continuing operations(after tax) Profit/(Loss) from continuing operations(after tax) Profit/(Loss) from continuing operations(after tax) Profit/(Loss) from discontinuing operations(after tax) II.70.07 II.70.07 III.70.07 II	5		1,827.40	4,920.18	1,716.29	10,515.34	5,718.12	8,583.72	3,648.03	6,279.50	3,911.60	15,031.52	14,673.37	6,399.43	8,129.75	14,529.18
i. Deferred Tax Lability/(Asset) iii. Deferred Tax Lability/(Asset) iii. Short Excess Provision of earlier years Profity(Loss) from continuing operations(after tax) Profity(Loss) from continuing operations(after tax) Net Profity(Loss) from discontinuing operations(after tax) I. Items that will not be reclassified to profit & loss (ii) Remeasurement of the defined benefit labilities/ (iii) Deferred tax on remeasurement of defined benefits liabilities/ (iii) Deferred tax on change in revaluation surplus (iv) Change differences in translating the financial statements (iv) Change differences in translating to the period (iv) Change of the Company (iv) Non-controlling interests Other Comprehensive income attributable to: 1. Owners of the Company (iv) Non-controlling interests Paid up equity share capital (Face Value Re. 1, - ach.) Earnings Per Share Basic & Diluted	X															
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Profit/(Loss) from continuing operations(after tax) Profit/(Loss) from continuing operations(after tax) Profit/(Loss) from discontinuing operations(after tax) Net Profit/(Loss) from discontinuing operations(after tax) Other Comprehensive Income I. Items that will not be reclassified to profit & loss (ii) Remeasurement of the defined benefit liabilities/ 1.01 -0.85 (iii) Change in revaluation Surplus (iv) Deferred tax on change in revaluation surplus (iv) Deferred tax on change in revaluation surplus (iv) Deferred tax on change in revaluation surplus (iv) Deferred tax relating to items that will be reclassified to profit & loss (iv) Deferred tax relating to items that will be reclassified to profit (ii) Others (ii) Change of the Company (iii) Non-controlling interests Other Comprehensive Income attributable to: (i) Owners of the Company (ii) Non-controlling interests Deal to equity share capital (Face Value - Re. 1, each.) (Face Value - Re. 1, each.)		iii. Short/ Excess Provision of earlier years	•	į	52.05	ı	52.05		ě	Ŋ	50.91	ř	50.91	-0.77	ı	//o
Other Comprehensive Income (ii) Deferred tax on change in revaluation surplus (iii) Deferred tax on change in revaluation surplus (iii) Deferred tax on change in revaluation surplus (iii) Change in revaluation Surplus (iii) Change in revaluation Surplus (iiii) Change in revaluation surplus (iiii) Change in revaluation surplus (iiii) Change in revaluation surplus (iiiii) Change differences in translating the financial statements of foreign operations (iv) Exchange differences in translating the financial statements of foreign operations (iv) Deferred tax relating to items that will be reclassified to profit (iv) Others (iv) Oners of the Company (iv) Oners of		Profit/(Loss) from continuing operations(after tax) (VII-VIII) Profit/(Loss) from discontinuing operations(after tax)	1,170.07	3,105.11	1,040.21	6,979.88	3,670.15	5,701.46	2,722.87	4,166.53	2,598.33	10,787.55	10,238.27	3,172.75	5,693.99	
Other Comprehensive Income (i) Rema statement of the defined benefit abilities/ fasset) (ii) Deferred tax on remeasurement of defined benefit labilities/ assets) (iii) Change in revaluation Surplus iii. Items that will be reclassified to profit & loss (iv) Deferred tax on change in revaluation surplus iii. Items that will be reclassified to profit & loss (iv) Deferred tax on change in revaluation surplus iii. Items that will be reclassified to profit & loss (iv) Deferred tax relating to items that will be reclassified to profit to profit (iv) Deferred tax relating to items that will be reclassified to profit to others of the Company ii. Nowners of the Company ii. Nowners of the Company ii. Non-controlling interests Other Company ii. Non-controlling interests of the Company ii. Non-controlling interests in interests iii. Non-controlling interests iiii. Non-controlling interests iii. Non-controlling interests iii. Non	×	Net Profit /(Loss) for the period	1,170.07	3,105.11	1,040.21	6,979.88	3,670.15	5,701.46	2,722.87	4,166.53	2,598.33	10,787.55	10,238.27	3,172.50	5,693.99	8,866.49
(ii) Deferred tax on remeasurement of defined benefits liabilities/ 1.001 10.85 (185825) (1970 February on change in revaluation Surplus 1.10 Peferred tax on change in revaluation surplus 1.10 Peferred tax on change in revaluation surplus 1.10 Peferred tax on change in revaluation surplus 1.10 Change in revaluation to reclassified to profit & loss (i) Exchange differences in translating the financial statements of foreign operations (ii) Others (iii) Others (iii) Others (iii) Deferred tax relating to items that will be reclassified to profit (1) Change in Company 1.10 Change of the Change o	×	Other Comprehensive Income i. Items that will not be reclassified to profit & loss (i) Remeasurement of the defined benefit liabilities/ (asset)	2.49	2.52	-3.12	7.50	-9.35	29.13	2.50	2.50	-5.34	7.50	-11.19	27.30	,	27.30
(iii) Change in revaluation Surplus (iv) Deferred tax on change in revaluation surplus (iv) Deferred tax on change in revaluation surplus (i) Exchange differences in translating the financial statements of foreign operations (ii) Otherred tax relating to items that will be reclassified to profit (iii) Deferred tax relating to items that will be reclassified to profit (iii) Deferred tax relating to items that will be reclassified to profit (iii) Deferred tax relating to items that will be reclassified to profit (iii) Deferred tax relating to items that the period (iii) Deferred tax relating to items that will be reclassified to profit (iii) Deferred tax relating to items attributable to: (iii) Owners of the Company (iiii) Non-controlling interests (iii) Owners of the Company (iiii) Owners of the Company (iiii) Owners of the Company (iiii) Own-controlling interests (iii) Own-controlling interests (iiii) Own-controlling interests (iiiii) Own-controlling interests (iiii) Own-controlling interests (iiiiiii) Own-controlling interests (iiiiiii) Own-controlling interests (iiiiii) Own-		(ii) Deferred tax on remeasurement of defined benefits liabilities/	-1.01	-0.85	1.08	-2.62	3.24	-10.08	-1.01	-0.85	0.94	-2.62	3.24	-10.08	,	-10.08
ii. Items that will be reclassified to profit & loss of foreign operations (i) Exchange differences in translating the financial statements of foreign operations (ii) Others (iii) Others attributable to: I. Owners of the Company Iii. Non-controlling interests Other Comprehensive income attributable to: I. Owners of the Company Iii. Non-controlling interests Other Comprehensive income attributable to: I. Owners of the Company Iii. Non-controlling interests Other Company Iii. Non-controlling interests One of the Company Iii. Non-controlling interests Paid up equity share capital (Face Value - Re. J. f. each.) Earnings Per Share Basic & Diluted		(assets) (iii) Change in revaluation Surplus (iv) Deferred tax on change in revaluation surplus	* *		1 (1)	. 1	• ,•	1.7	* *	1 1	-21.10	T I	r v	a n e - ane		
of foreign operations (ii) Others (iii) Deferred tax relating to items that will be reclassified to profit Total Comprehensive Income for the period Profit/(Loss) attributable to: I. Owners of the Company II. Non-cortrolling interests Other Comprehensive income attributable to: I. Owners of the Company III. Non-controlling interests I		ii. Items that will be reclassified to profit & loss (i) Exchange differences in translating the financial statements						veri en rissonia								
(ii) Deferred tax relating to items that will be reclassified to profit Total Comprehensive Income for the period Profit/(Loss) attributable to: I. Owners of the Company III. Non-controlling interests Other Comprehensive Income attributable to: I. Owners of the Company III. Non-controlling interests Owners of the Company III. Non-controlling interests I. Owners of the Company III. Non-controlling interests I. Owners of the Company III. Non-controlling interests Paid up equity share capital (Face Value - Re. 11, each.) Earnings Per Share Basic & Diluted		of foreign operations (ii) Others							-432.83	1,014.76	-476.12	-307.95	-173.57	-70.52	-181.18	30.84
Total Comprehensive Income for the period 1,171.55 3,106.78 Profit/(Loss) attributable to: I. Owners of the Company II. Non-controlling interests Other Comprehensive income attributable to: I. Owners of the Company II. Non-controlling interests Total Comprehensive income attributable to: I. Owners of the Company II. Non-controlling interests Paid up equity share capital (Face Value - Re. 1/- each.) Earnings Per Share Basic & Diluted		(ii) Deferred tax relating to items that will be reclassified to profit	•	(•	1	121.73	-296.30	64.79	92.39	62.99	70,86	30.84	70.86
Profity(Loss) attributable to: i. Owners of the Company ii. Non-controlling interests i. Owners of the Company iii. Non-controlling interests Total Comprehensive income attributable to: i. Owners of the Company iii. Non-controlling interests Paid up equity share capital (Face Value - Re. 1/- each.) Earnings Per Share Basic & Diluted	×		1,171.55	3,106.78	1,038.17	6,984.76	3,664.04	5,720.51	2,413.26	4,886.64	2,167.06	10,576.87	10,124.74	3,190.06	5,543.65	8,733.71
Other Comprehensive income attributable to: i. Owners of the Company ii. Non-controlling interests Total Comprehensive income attributable to: Total Comp	₹		a.)	* 1	10 1	X 1		3 !	2,583.62	4,145.63	1,792.07	10,561.40	7,310.08	2,974.59	2,903.94 2,790.05	5,878.53
Total Comprehensive income attributable to: i. Owners of the Company ii. Non-controlling interests Paid up equity share capital { Face Value - Re. 1/- each. } Earnings Per Share Basic & Diluted	¥			1 1	112 (6)	T i		1 1	-335.05	824.69	-432.17	-164.91	-123.85	-53.17	-76.68 -73.66	-129.85
Paid up equity share capital 1,031.47 1,031.47 (Face Value - Re. 1/- each) Earnings Per Share Basic & Diluted	NX .		4 3		t t	(A) (B)		9 9 303	2,248.57	4,970.31	1,359.91	10,396.49	7,186.23	2,921.42	2,827.26 2,716.39	5,748.68
	≥		1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47	1,031.47
	×		1.13	3.01	1.01	6.77	3.56	5.53	2.50	4.02	1.74	10.24	7.09	2.88	2.82	5.70

Notes:

- 1 The above results which are published in accordance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on January 29, 2019. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. The Statutory Auditors of the company have carried out a Limited Review of the above results.
- 2 The Ministry of Corporate Affairs (MCA), on 28th March, 2018, notified Ind AS 115 "Revenue from Contracts with Customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018 and the same is effective for accounting periods beginning on or after 1st April, 2018. The adoption of this standard did not have any material impact to the financial statements of the Company.
- 3 As the Company's business activity falls within a single operating segment viz "Pharmaceutical and Healthcare", no segment information is disclosed.
- 4 During the quarter ended March 31, 2018 a material stepdown subsidiary namely Bliss GVS Healthcare Limited, Nairobi was disinvested and the analysis of revenue, expenses and profit & loss of discontinuing operations has been disclosed in consolidated results for the year ended March 31, 2018 as per para 33(b) of Ind AS 105 'Non-Current Assets held for Sale and Discontinuing Operations'. Accordingly, Revenue from operations and expenses for the quarter and the nine months ended December 31, 2018 is not comparable with the quarter and nine months ended December 31, 2017.
- 5 Other income includes foreign exchange loss of Rs.605.92Lakhs in standalone and consolidated financial result for the quarter ended December 31, 2018.
- 6 The figures for the quarter ended December 31, 2018 are the balancing figures between unaudited figures in respect of the nine months ended December 31,2018 and the year to date published result for the half year ended September 30,2018.
- 7 Previous year figures have been regrouped/reclassified wherever necessary.

For BLISS GVS PHARMA LIMITED

S. N Kamath Managing Director Din No : 140593

JLA &

Place: Mumbai Date: January 29, 2019

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

The Board of Directors, Bliss GVS Pharma Limited, 102, Hyde Park, Saki Vihar Road, Andheri (East), Mumbai -400 072.

Dear Sirs,

LIMITED REVIEW REPORT

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of 'Bliss GVS Pharma Limited' ('the Company') for the quarter and nine months ended December 31, 2018, prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This Statement is the responsibility of the Company's Management and prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules and has been approved by the Board of Directors at its meeting held on January 29, 2019. Our responsibility is to issue a report on these consolidated financial statements based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (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 and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4. We did not review the financial statements of 8 subsidiaries included in the statement, whose financial results reflect the Group's share for the quarter and nine months ended December 31, 2018 for the under mentioned items. These financial statements and other financial information have been reviewed by other auditors whose reports have been furnished to us by the management, and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and to the extent, they have been derived from such financial statements is based on the report of such other auditors.

(In Lakhs)

Particulars	Quarter Ended December 31, 2018	Nine Months Ended December 31, 2018
Total Revenue	12,525.20	33,579.67
Profit After Tax	1,552.80	3,807.67

- 5. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited Consolidated Financial Results prepared in accordance with accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. In our opinion and to the best of our information and according to the explanations given to us the Statement include financial results of the following subsidiaries included in the consolidation:

Incorporated in India:

- 1. Kremoint Pharma Limited
 - 1.1. Eipii Exports Private Limited
 - 1.2. Eco Rich Cosmetics Private Limited

Incorporated outside India:

- 2. Bliss GVS International Pte. Ltd.
 - 2.1. Greenlife Bliss Healthcare Limited
- 3. Bliss GVS Clinic Healthcare Pte. Ltd.
- 4. Asterisk Lifesciences Limited (UK)
 - 4.1. Asterisk Lifesciences (GH) Limited

For KALYANIWALLA AND MISTRY LLP CHARTERED ACCOUNTANTS Firm Registration No. 104607W/W100166

Sai Venkata Ramana Damarla

PARTNER

Membership No. 107017 Mumbai, January 29, 2019.

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

The Board of Directors, Bliss GVS Pharma Limited, 102, Hyde Park, Saki Vihar Road, Andheri (East), Mumbai 400 072.

Dear Sirs,

LIMITED REVIEW REPORT

- 1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of 'Bliss GVS Pharma Limited' ('the Company') for the quarter and nine months ended December 31, 2018, prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This Statement is the responsibility of the Company's Management and prepared in accordance with applicable Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013, read with relevant rules has been approved by the Board of Directors at its meeting held on January 29, 2019. Our responsibility is to issue a report on these standalone financial statements based on our review.
- 3. We conducted our review in accordance with the Standard on Review Engagement (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 and thus provide less assurance than an audit. We have not performed an audit and 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to our reliance on management representation, in respect of the realisability of the Company's investment in, loans given and interest accrued to two of its subsidiaries aggregating Rs. 4,098.68 Lakhs.

Our opinion is not modified in respect of this matter.

For KALYANIWALLA & MISTRY LLP CHARTERED ACCOUNTANTS Firm Registration No. 104607W/W100166

Sai Venkata Ramana Damarla

PARTNER

Membership No. 107017 Mumbai, January 29, 2019.