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Statement of Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended September 30, 2022 Regd. Office - 102, Hyde Park, Sakinaka Road, Andheri East- Mumbai-400072 BLISS GVS PHARMA LIMITED

(474.33) (10.18) 474.21 (335.38) (1,030.51) 259.38 763.16 3,149.19 3,491.33 (2,920.11) 40.45 1,571.79 808,63 808.63 74,745.43 7,614.82 1,733.06 16,198,31 65,118,62 (7,359.45) 5,416,53 3,913.57 2,312,65 1,504.02 (740.86)(K in Lakh Mair 31, 2022 38,526.98 12,775.98 1,036.78 Audited Sept 30, 2022 June 30, 2022 Sept 30, 2021 Sept 30, 2022 Sept 30, 2021 (314.41) 1.35 (79.76)(58.44) 4,493.60 1,852.73 (2,441.62) 207.38 863.07 107.67 267.02 4.40 Un-Audited 36,413.28 1,326.72 3,667,65 (0.24) 19,860.73 7,072.83 31,082.77 6,657.23 5,657.23 2,044.91 1,819.06 20.07 4,760.38 4,552.04 1,035.09 Half Year Ended (60.48) Un-Audited 916.20 1,613.07 401.88 (559.81) (411.05) (359.84) 36,109.15 37,025.35 16,270.36 915.03 3,597.47 1,211.56 31,086.44 9.13 110.84 390.85 4,152.01 5,522.53 5,938.91 5,938.91 2,141.43 1,348.16 1,002.69 14.37 3.81 3,957.31 ,038.85 545.00 (1,420.51) (413.20) 2,126.62 19,598.74 468.27 429.66 105.30 (13.59)15.19 (2.56) 76.74 2.05 Un-Audited 20,143.74 67.52 3.42 30.47 (7.67)11,543.08 1,893.68 4,16%.40 17,155.10 2,988,64 2,988.64 1,089.62 2,205.92 2,218.55 2,141.81 1,035.09 (188.41) 701.09 1,386.68 211.35 131.82 32.62 (275.38)76.46 2,571.93 189.94 Un-Audited 18,866.16 72.45 95.0 (8.21)2.48 19,567.25 8,058.35 2,055.21 455.01 3,408.35 15,647.40 3,919.85 3,919.85 1,039.50 2,747.97 2,573,46 2,383.52 1,033.08 (691.63) (93.10) (135.67) (171.43) Un-Audited 17,242.99 215.11 17,458.10 8,212.01 226.39 1,139.11 190.53 460.02 34.38 1,385.38 1,213.95 2,096.80 3,114.18 2,019.06 2,019.06 1,101.93 8.57 23.43 1,038.85 1.33 15,439.04 1,600.19 1,429.23 200.80 (10.18) Sept 30, 2022 June 30, 2022 Sept 30, 2021 Sept 30, 2022 Sept 30, 2021 Mar 31, 2022 63,635.67 3,262.79 66,898.46 (889.60) 54,532.94 274.51 76.77 104.53 40.45 1,036.78 35,083.03 6,505,59 11,815.90 3,192,33 8.97 Audited 437.44 1,384.73 12,365,52 9,266,40 9,296.67 12,640,03 198.24 (0.34) Un-Audited Un-Audited 30,745.88 1,388.20 183.55 692.77 106.30 1.35 32,134.08 18,049.27 (1,874.08) 3,179.31 5,323.58 25,752.64 6,381.44 13.16 1,638.54 4.48 6,381.44 1,623.44 4,639.55 1,035.09 Half Year Ended 28,612.89 (47.05)(60.48) 687,65 388.12 740.91 1,038.85 4.82 3,286.43 31,899.32 14,802.28 3,534.42 5,010.15 25,163.53 6,735,79 6,735.79 1,773.64 5,009.20 15.22 4,963.94 (13.59)Un-Audited 598,66 (17.54)(85.40) 106.30 1,035.09 234 17,442.83 18,041.49 10,820.77 (1,263.98 1,641.09 53.50 344.64 2.986.00 14,564.48 3,477.01 3,477.01 2,472.74 3.42 2,462.57 Un-Audited 864.59 32.62 204.18 367.42 (8.21)16,591.34 1,739.14 2,828.15 3,206.59 (122.52)2.38 14,727.97 1,863.37 920.15 13,384.75 3,206.59 2,464.52 2,488.93 1,038.08 7,325.71 (232.50) 183.94 373.49 3,529.20 75.47 Un-Audited 15,307.98 (93.10) 1,038.85 13,884.92 1,423.06 1,795.28 2,182.00 11,778.78 3,529.20 2,544.68 23.43 2,475.01 2,45 7,476.57 Changes in Inventories of work in process, finished goods and (i) Remeasurement of the defined benefit liabilities/ (assets) (ii) Income tax relating to items that will be reclassified to Earnings Per Share Basic & Dlluted (Not Annualised) (*)
i. Basic
ii. Dlluted (ii) Income tax on remeasurement of defined benefits . Items that willingt be reclassified to profit or loss (i) Exchange differences in translating the financial items that will be reclassified to profit or loss attributable to:: Total Comprehensive income attributable to : Total Comprehensive Income for the period iii. Short/ (Excess) Provision of earlier years Profit before exceptional Items and tax Depreciation and Amortisation Expense Particulars statements of foreign operations Other Comprehensive Income ii.Deferred Tax Liability/(Asset) Other Comprehensive Income Paid up equity share capital Cost of Materials consumed **Employee Benefits Expense** Non-controlling interests Non-controlling interests II. Non-controlling interests Revenue from Operations Purchase of Stock-in-Trade . Owners of the Company . Owners of the Company Net Profit for the period . Owners of the Company Face Value - ₹ 1/- each) Profit before Tax (V-VI) Profit attributable to : Total Income (I+II) Exceptional Items abilities/ (assets) Other Expenses **Fotal Expenses** Other Income tock in trade Finance Costs .Current Tax Tax Expense rofit or loss Expenses (NI-III) Sr. No ம். எ Ö 3 ≣ ×IX 5 = × 5 × ×





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Regd. Office - 102, Hyde Park, Sakinaka Road, Andheri East- Mumbai-400072

Balance Sheet as at September 30, 2022

(₹ in Lakh					
		alone	Consolidated		
Particulars	Sept 30, 2022	March 31, 2022	Sept 30, 2022	March 31, 2022	
200770	UnAudited	Audited	UnAudited	Audited	
ASSETS					
NON CURRENT ASSETS					
(a) Property, Plant and Equipment	22,124.15	22,396.28	26,911.73	27,266.88	
(b) Capital Work-in-Progress	3,894.04	2,215.48	3,894.04	2,215.49	
(c) Investment Property	68.69	68.77	68.69	68.77	
(d) Goodwill	-	-	771.11	771.11	
(d) Other Intangible Assets	27.26	35.21	29.73	38.28	
(f) Financial Assets		81.0 OLUMBO W. 1985		100 March 170 Ma	
(i) Investments	1,825.68	1,825.68	260.94	238.94	
(ii) Loans	0.06	0.15	0.06	0.15	
(iii) Other Financial Assets	2,406.86	209.68	2,721.66	339.39	
(g) Other Non-Current Assets	3,544.29	2,153.55	3,591.81	2,332.24	
CURRENT ACCES	33,891.03	28,904.80	38,249.77	33,271.25	
CURRENT ASSETS					
(a) Inventories	7,793.57	9,011.38	10,723.44	12,394.22	
(b) Financial Assets					
(i) Trade Receivables	40,227.00	40,882.39	38,614.68	39,275.00	
(ii) Cash and Cash Equivalents	2,105.38	1,374.35	4,082.43	2,191.52	
(iii) Bank balances other than (ii) above	8,742.99	13,573.95	10,456.45	15,561.08	
(iv) Loans	8,823.33	8,091.38	15.15	12.96	
(v) Other Financial Assets	1,116.33	1,425.44	589.48	1,092.98	
(c) Current Tax Assets (Net)	-	-	24.72	23.47	
(d) Other Current Assets	4,842.69	4,732.65	7,315.18	7,052.18	
TOTAL ASSETS	73,651.29	79,091.54	71,821.53	77,603.41	
	1,07,542.32	1,07,996.34	1,10,071.30	1,10,874.66	
EQUITY AND LIABILITIES					
EQUITY					
(a) Equity Share Capital	1,038.85	1,036.78	1,038.85	1,036.78	
(b) Other Equity	88,950.43	84,106.29	84,311.06	80,833.39	
(c) Non Controlling Interest	-	-	3,175.85	2,776.03	
LIABILITIES					
NON-CURRENT LIABILITIES					
(a) Financial Liabilities	2 455 05				
(i) Borrowings	3,455.05	2,322.20	3,456.56	2,322.20	
(ia) Lease Liabilities	304.24	349.21	312.10	349.21	
(b) Provisions	193.54	107.41	193.54	107.41	
(c) Deferred Tax Liabilities (Net) (d) Other non-current liabilities	729.59	791.86	351.87	132.28	
(d) Other non-current liabilities	4 555 45	3 535 55	8.07	8.74	
CURRENT LIABILITIES	4,682.42	3,570.68	4,322.14	2,919.84	
(a) Einancial Liabilities					
(i) Borrowings	4,533.84	6,239.07	6,438.50	8,173.50	
	86.48	81.13	91.31	94.17	
(ii) Trade Payables				2000	
MUMB(A) Foral Outstanding Dues of Micro Enterprises	367.46	553.40	1,062.23	919.15	
and small Enterprises					
B Total Outstanding Dues of Creditors other	5,350.89	7,867.42	6,026.02	8,341.46	
than Micro Enterprises and Small Enterprises					
(iv) Other Financial Liabilities (b) Other Current Liabilities	1,308.00	3,346.12	1,451.35	3,474.78	
(b) Other Current Elabilities	652.51	726.82	904.07	1,112.69	
(c) Provisions	145.82	143.82	708.06	671.79	
(d) Current Tax Liabilities (Net)	425.62	324.81	541.86	521.08	
TOTAL FOLLITY & LIABILITIES	12,870.62	19,282.59	17,223.40	23,308.62	
TOTAL EQUITY & LIABILITIES	1,07,542.32	1,07,996.34	1,10,071.30	1,10,874.66	

BLISS GVS PHARMA LIMITED



Regd. Office - 102, Hyde Park, Sakinaka Road, Andheri East- Mumbai-400072 Statement of Cash Flow for the Half Year Ended September 30, 2022

(₹ in Lakh)

Half Yest Finded		THE RESERVE THE PROPERTY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO					(₹ in Lakh)
A. CASH FLOW FROM OPERATING ACTIVITIES Sept 30, 2021 Merch 31, 2022 Sept 30, 2021 Merch 31, 2022 Sept 30, 2021 Merch 31, 2022 Merch 31, 2022 Sept 30, 2021 Merch 31, 2022 M							
A. CASH FLOW FROM OPERATING ACTIVITIES Name N	Particulars	WHIST HOUSE STREET, SHOWING ST		THE RESERVE THE PROPERTY OF THE PARTY OF THE	DELCOMPANION ROSES OF THE PARTY	ar Ended	Year Ended
A. CASH FLOW FROM OPERATING ACTIVITIES 12,755.9 6,381.44 12,365.52 5,598.91 6,557.23 12,775.9		AUTORIO POR PROPERTO DE PARTO	Sept 30, 2021	March 31, 2022	Sept 30, 2022	Sept 30, 2021	March 31, 2022
Net Profit before Taxation and Exceptional Items 46/16s2 2,755.79 6,881.44 12,365.52 5,988.91 6,657.23 12,775.9 46/40/16s2 2,775.99 4,77		UnAudited	UnAudited	Audited	UnAudited	UnAudited	Audited
Add/Less): Depreciation and Amortisation expense Finance costs 188.22 183.55 482.44 401.88 207.88 472.7 Finance costs Interest income (494.60) (551.48) (1.10.41) (553.37) (440.05) Frovision for Employee Benefits (494.60) (494.60) (496.87) (496.87) (496.87) (496.87) (496.87) Frovision for Employee Benefits (494.60) (496.87) (4	A. CASH FLOW FROM OPERATING ACTIVITIES					and the second second second second second second	
Add/ILES : Depreciation and Amortisation expense 740,91 692,77 1,384,73 915,02 863,07 1,733.0 747.2 746,460	Net Profit before Taxation and Exceptional Items	6,735.79	6,381.44	12,365.52	5,938.91	6,657.23	12,775.98
Finance costs	Add/(Less):					gree ◆ our sectors observable	
Finance costs 388.12 183.55 492.44 401.88 207.38 471.22 471.04 401.88 207.38 471.22 471.04 401.88 207.38 471.22 471.04 401.88 207.38 471.22 471.04 401.88 207.38 471.22 471.04 401.88 207.38 471.22 471.04 401.88 207.38 471.22 471.04 401.88 41.97 107.07 471.04 401.88 41.97 107.07 471.04 401.88 41.97 107.07 471.04 401.88 41.97 107.07 471.04 401.88 41.97 107.07 471.04 401.88 41.97 107.07 401.04 401.25 401.04 401.88 41.97 107.07 401.04 4	Depreciation and Amortisation expense	740.91	692.77	1,384.73	915.03	863.07	1 733 08
Interest Income 494.60 (551.48) (1,109.14) (353.37) (440.05) (181.12)	Finance costs	388.12	183.55				*
Provision for Employee Benefits 93.14 41.97 83.94 33.14 41.97 107.76	Interest income	(484.60)	(551.48)	(1,109.14)			Park Harmon
(Profit/Loss on sale/scrap/witten off of Property, Plant and Equipment (net) (3.3.02) (3.17) (6.83) (2.948) (3.18) (18.77) (3.17)	Provision for Employee Benefits	38.14	41.97				
Equipment (net) (1,697.52) (454.07) (420.35) 264.51 (488.80) (388.10)	(Profit)/Loss on sale/scrap/written off of Property, Plant and	(33.02)	(3.17)			100-200-00-00-00-00-00-00-00-00-00-00-00-	
Dividend income (12,60) (12,60) (12,60) (12,60) (12,60) (13,60	Equipment (net)			(3.337	(251.10)	(0.10)	(13.70)
Divided nicome 1,12,60	(Gain)/Loss on Foreign Exchange Fluctuations (net)	(1,697.52)	(454.07)	(420.35)	264.51	(488.80)	(388 13
Bad Debts written off 115.04 169.33 1,82.63 115.14 169.33 1,682.63 180.43 169.33 1,682.63 180.43 169.33 1,682.63 180.43 169.33 1,682.63 180.43 1,682.63 180.43 1,682.63	Dividend income					(400.00)	(500.15)
Allowance and Provision for Doubful Debts Balance written off/back and other non cash item/exceptional items Share Based Payment expenses Share Based Payment expenses Share Based Payment expenses Share Based Payment expenses 20.566 341.57 570.77 20.57.77 20.58.23 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.54 3,599.55 3,599.56 3,395.14 3,157.95 9,605.11 Movements in Working Capital changes Sp\$.98 20.566 341.57 3,798.73 3,599.54 3,59	Bad Debts written off		25 756			160 33	1 602 62
Balance written off/back and other non cash item/exceptional items Share Based Payment expenses 205.66 341.57 350.77 205.66 341.57 350.77 205.66 341.57 370.77 205.66 341.57 349.57 389.58 389.52 389.	Allowance and Provision for Doubtful Debts					ADAD 000 000 000 000	
Section Sect	Balance written off/back and other non cash item/exceptional	1					
182.44 1,217.29 3,509.54 2,456.23 1,500.72 (3,170.85		307.04	74.72	308.34	504.10	44.73	(7,050.92)
182.44 1,217.29 3,509.54 2,456.23 1,500.72 (3,170.85	Secretary Control of the Control of	205.66	341 57	570 77	205.66	2/1 57	F70 77
Operating Profit before Working Capital changes 6,898.23 7,598.73 15,875.06 8,395.14 8,157.95 9,605.15 Movements in Working Capital: 955.98 (2,691.59) (7,945.18) (352.23) 549.57 5,129.07 Irventories 908.92 (2,765.57) (1,051.89) 1,1361.89 (3,089.48) (2,909.68 Loans and Other Financial Assets (118.01) (1,503.85) (1,018.66) (2,255.49) (2,669.44) (3,157.91 Trade Payable (2,755.22) (2,755.27) (1,051.89) (1,136.89) (1,168.60) (1,52.44) (2,669.44) (3,157.91 Trade Payable (2,755.22) (2,755.27) (1,409.38) (1,018.66) (152.34) (2,669.44) (3,157.91 Trade Payable (2,755.27) (2,755.22) (2,755.27) (2,75	and a second a fill on fortunation						
Movements in Working Capital: Trade Receivables 955.98 (2,691.59) (7,945.18) (352.23) 549.57 5,129.07 Inventories 908.92 (2,765.57) (1,051.89) 1,361.89 (3,088.48) (2,996.86 Loans and Other Financial Assets (318.01) (1,593.85) (1,018.66) (152.34) (2,869.44) (3,157.91) Trade Payables (2,715.22) 5,526.37 1,740.93 (2,185.10) 5,140.37 1,834.43 Other Financial Liabilities (2,715.22) 5,526.37 1,740.93 (2,185.10) 5,140.37 1,834.43 Other Financial Liabilities (2,715.22) 5,526.37 1,740.93 (2,185.10) 5,140.37 1,834.43 Other Financial Liabilities (2,715.22) 5,526.37 1,740.93 (2,185.10) 5,140.37 1,834.43 Other Financial Liabilities (2,715.22) 5,526.37 1,740.93 (2,185.10) 5,140.37 1,834.43 Other Financial Liabilities (2,715.22) 5,726.37 1,740.93 (2,185.10) 5,140.37 1,834.43 Other Liabilities and Provisions (8,80) (392.31) (373.32) (221.11) (484.17) (897.52 Cash generated from Operations (3,897.52 1,940.70) (3,697.12) (3,697.12) Income taxes paid/refund (net) (1,670.83) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.31) Net Cash generated from Operating Activities (2,762.23) (3,594.68) (3,894.89) (3	Operating Profit before Working Capital changes			,	1.00		0.00
Trade Receivables 955.98 (2,691.59) (7,945.18) (352.23) 549.57 (5,129.07) Inventories 908.92 (2,765.57) (1,051.89) 1,361.89 (3,089.48) (2,909.62) (2,765.57) (1,051.89) 1,361.89 (3,089.48) (2,909.62) (2,765.57) (1,051.89) 1,361.89 (3,089.48) (2,909.62) (2,765.57) (1,051.89) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66) (152.34) (2,869.44) (3,157.91) (1,018.66)		0,838.23	7,556.75	13,873.06	8,395.14	8,157.95	9,605.12
Inventories 908.92 (2,755.57) (1,051.89) (1,361.89) (3,089.48) (2,996.66) (2,005.46) (2,		055.00	(2,001,00)	(7.045.40)	(250.04)		
Loans and Other Financial Assets (2,155.18) 1,408.38 6,802.65 (2,355.48) 67.86 7,000.44 Other Assets (118.01) (1,503.85) (1,018.66) (152.34) (2,869.44) (3,157.91) Trade Payables (2,715.22) 5,526.37 (1,018.66) (152.34) (2,869.44) (3,157.91) Other Financial Liabilities (2,715.22) 5,256.37 (1,018.66) (3,233.1) (2,21.11) (464.17) (897.52) Other Liabilities and Provisions (2,951.47) 79.15 (1,423.12) (3,631.21) (22.82) 7,337.22 Cash generated from Operations (2,951.77) 79.15 (1,423.12) (3,631.21) (22.82) 7,337.22 Cash generated from Operations Income taxes paid/refund (net) Net Cash generated from Operating Activities 2,762.25 (3,986.48) 11,409.49 (2,669.17) (5,21.87) (3,394.31) Payment to acquire Property, Plant and Equipment and CWIP Proceeds from sale of Property, Plant and Equipment (1,167.88) (1,281.24) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,167.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,167.88) (1,409.49 (2,669.17) (5,22.92) (7,400.31) (1,167.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,167.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,167.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,167.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,678.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,678.88) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.37) (1,681.40) (1,413.26) (3,394.57) (5,222.92) (7,400.31) (1,681.40) (1,		III II WARRANG WAR					
Other Assets (118.01) (1,500.85) (1,018.66) (152.34) (2,869.44) (3,157.94) Trade Payables (2,715.22) 5,526.37 1,740,93 (2,185.10) 5,140.97 1,834.82 (275.12) 5,526.37 1,740,93 (2,185.10) 5,140.93 1,834.82 (275.14) (2,951.17) 79.15 (1,423.12) (3,631.21) (222.82) 7,337.25 (2,951.17) 79.15 (1,423.12) (3,631.21) (2,931.17) (3,93					Telephone Control Control Control		1.7
Trade Payables (2,715.22) (5,526.37 1,740,93 (2,185.10) 5,140,37 1,834.45 (2,951.17) (3,97.91) (1,93.14) (482.17) (482.1				NAME AND ADDRESS OF THE PARTY O	W. W		
Other Financial Liabilities (259.14 524.72 422.35 273.16 462.47 338.46 (86.80) (392.31) (373.32) (221.11) (484.17) (887.52 (2.951.17) 79.15 (1.423.12) (222.82) 7,337.25 (2.951.17) 79.15 (1.423.12) (2.22.82) 7,337.25 (2.951.17) 79.15 (1.423.12) (2.22.82) 7,337.25 (2.951.17) 79.15 (1.423.12) (2.22.82) 7,337.25 (2.951.17) 79.15 (1.423.12) (2.96.17) (1.423.12) (2.22.82) 7,337.25 (2.951.17) (2.96.17) (2.96.17) (2.96.17) (2.96.17) (3.96.81) (1.26.18) (1.26							(3,157.91)
Other Liabilities and Provisions (86.80) (392.31) (373.32) (221.11) (484.17) (897.52 (2897.52	e.		200.000.000.0000.0000.0000.0000.0000.0000		100.00		1,834.43
Cash generated from Operations (2,951.17) 79.15 (1,423.12) (3,631.21) (222.82) 7,337.25 (23.84) (1,670.83) (1,281.40) (2,951.74) (1,670.83) (1,281.40) (2,941.76) (2,941.76) (2,941.76) (3,942.31) (3,943.76) (3,947.06) (3,947.06) (3,947.07) (2,941.76) (3,948.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (2,941.76) (3,947.07) (3,		200000000000000000000000000000000000000				462.47	338.46
Cash generated from Operations 3,947.06 7,677.88 14,451.94 4,763.93 7,935.13 16,942.37 Income taxes paid/refund (net) (1,670.83) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (1,670.83) (1,281.40) (2,094.76) (1,413.26) (3,394.31 Income taxes paid/refund (net) (5,846.22) (5,310.99) (7,366.60) (5,924.17) (5,232.92) (7,400.81 Income taxes paid/refund (net) (5,846.22) (5,310.99) (7,366.60) (5,924.17) (5,232.92) (7,400.81 Income taxes paid/refund net and Equipment and CWIP (5,846.22) (5,310.99) (7,366.60) (5,924.17) (5,232.92) (7,400.81 Income taxes paid/refund net and Equipment and CWIP (5,846.22) (5,310.99) (7,366.60) (5,2417) (5,232.99) (1,60.79) (2,308.60) (2,308.	Other Liabilities and Provisions						(897.52)
Income taxes paid/refund (net) (1,670.83) (1,281.40) (3,047.00) (2,094.76) (1,413.26) (3,394.31) Net Cash generated from Operating Activities E CASH FLOW FROM INVESTING ACTIVITIES Payment to acquire Property, Plant and Equipment and CWIP Proceeds from sale of Property, Plant and Equipment (60.43) (1,281.04) (2,043.03) (2,043.03) (2,304.04) (2,309.46) (1,006.77) (1,006				(1,423.12)	(3,631.21)	(222.82)	7,337.25
Net Cash generated from Operating Activities E. CASH FLOW RROM INVESTING ACTIVITIES Payment to acquire Property, Plant and Equipment and CWIP Proceeds from sale of Property, Plant and Equipment (5,846.22) (5,310.99) (7,366.60) (5,924.17) (5,232.92) (7,400.31) (1,673.60) (2 2 2				4,763.93	7,935.13	16,942.37
B. CASH FLOW FROM INVESTING ACTIVITIES Payment to acquire Property, Plant and Equipment and CWIP Proceeds from sale of Property, Plant and Equipment 60.43 33.00 92.65 60.43 33.46 106.79 (Increase) Decrease in Other Bank Balances 4,830.96 1,286.24 (2,043.03) 5,104.63 2,108.06 (2,369.49 1) 1,140.44 828.96 232.89 588.58 Dividend received 12.60 12.60 12.60 0.05 - (22.00) (218.08) (23.08 1) 1,140.44 828.96 (2			(1,281.40)	(3,047.00)	(2,094.76)	(1,413.26)	(3,394.31)
Payment to acquire Property, Plant and Equipment and CWIP Proceeds from sale of Property, Plant and Equipment 60.43 33.00 92.65 60.43 33.46 106.79 (Increase) / Decrease in Other Bank Balances 4,830.96 1,286.24 (2,043.03) 5,104.63 2,108.06 (2,369.49 1). Dividend received 12.60 12.60 0.05		2,276.23	6,396.48	11,404.94	2,669.17	6,521.87	13,548.06
Proceeds from sale of Property, Plant and Equipment (Increase)/ Decrease in Other Bank Balances (Increase)/ Decrease in Other Bank Balances (Increase)/ Decrease in Other Bank Bank Balances (Increase)/ Decrease in Other Bank Bank Balances (Increase)/ Decrea	Service State Stat					1	
(Increase)/ Decrease in Other Bank Balances 4,830.96 1,286.24 (2,043.03) 5,104.63 2,108.06 (2,369.49 Interest received 791.31 344.32 1,140.44 828.96 232.89 588.58 Dividend received 12.60 12.60 12.60 0.05 - (22.00) (218.08) (223.08 Loan given to Subsidiaries (121.48) (740.86) (4,401.28) - 3,058.48 3,058.48 3,058.48 3,058.48 2,058.63	NO. 10 10 10 10 10 10 10 10 10 10 10 10 10	(5,846.22)	(5,310.99)	(7,366.60)	(5,924.17)	(5,232.92)	(7,400.31)
Interest received		60.43	33.00	92.65	60.43	33.46	106.79
Dividend received 12.60 12.60 12.60 0.05 (22.00) (218.08) (223.08	-,	4,830.96	1,286.24	(2,043.03)	5,104.63	2,108.06	(2,369.49)
Investment made Loan given to Subsidiaries Loan repaid by Subsidiaries Loan repaid by Subsidiaries Sale of Investment Net Cash generated from/ (used in) Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Secured Borrowings (net) Payment of Lease Liabilities (272.40) (272.40) (272.40) (4,375.69) (9,228.11) (2,984.94) (3,3076.59) (9,228.53) 887.78 1,075.55 Repayment of Secured Borrowings (net) Payment of Lease Liabilities (28.50) (115.46) (207.72) (59.49) (133.87) (211.99 Finance cost paid Dividend paid (including Dividend Tax) Proceeds from issue of Shares including Securities Premium Share Application money received Net Cash (used in)/ generated by Financing Activities (1,284.44) Net increase in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at the beginning of the year Loan (121.48) (121.48) (740.86) (1,4401.28) (4,080.67) (4,376.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (47.90 (4,375.69) (9,228.11) (1,406.79) (1,506.79) (1,506.79) (1,506.79) (1,506.79) (1,506.79) (1,506.79) (1,506.79) (1,506.71) (1,506.79) (1,507.71) (1,508.99) (1,938.11) (2,984.94) (3,304.57) (2,636.12 (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1,593.11) (2,984.94) (1		791.31	344.32	1,140.44	828.96	232.89	588.58
Loan given to Subsidiaries (121.48) (740.86) (4,401.28)	Dividend received	12.60	12.60	12.60	0.05	-	-
Loan given to Subsidiaries Loan repaid by Subsidiaries Sale of Investment Net Cash generated from/ (used in) Investing Activities CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Secured Borrowings (net) Payment of Secured Borrowings (net) Pinance cost paid Dividend paid (including Dividend Tax) Dividend paid (including Dividend Tax) Share Application money received Net Cash (used in)/ generated by Financing Activities (1,284,44) Net Cash (used in)/ generated by Financing Activities (1,284,44) Cash and Cash Equivalents at the beginning of the year Effect of Exchange on restatement of Foreign Currency Cash and Cash Equivalents at the end of year* 1,211,48) (1,401,28) (4,401,80) (4,401,28) (4,401,80) (4,401,28) (4,401,80) (4,401,28) (4,401,80,80) (1,593,11) (2,984,94) (1,593,11) (2,984,94) (1,593,11) (2,984,94) (1,593,11) (2,984,94) (1,593,11) (1,984,94) (1,984,94) (1	Investment made	- 1	-		(22.00)	(218.08)	(223.08)
Sale of Investment Net Cash generated from/ (used in) Investing Activities (272.40) (4,375.69) (9,228.11) 47.90 (3,076.59) (9,297.51 C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Secured Term Loan Repayment of Secured Borrowings (net) (2,951.43) (2,899.54) (1,593.11) (2,984.94) (3,394.57) (2,636.12 Payment of Lease Liabilities (58.50) (115.46) (207.72) (59.49) (133.87) (211.99 Finance cost paid (167.77) (174.23) (249.54) (180.89) (179.54) (296.24 Dividend paid (including Dividend Tax) (525.66) - (527.25) (531.06) (5.40) (532.65 Proceeds from issue of Shares including Securities Premium Share Application money received (106.64) 72.67 - 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01) Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 914.44 1,384.87 848.12 1,877.54 Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28 Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71	Loan given to Subsidiaries	(121.48)	(740.86)	(4,401.28)	-	-	
Net Cash generated from/ (used in) Investing Activities C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Secured Term Loan Repayment of Secured Borrowings (net) Payment of Lease Liabilities Finance cost paid Dividend paid (including Dividend Tax) Proceeds from issue of Shares including Securities Premium Share Application money received Net Cash (used in)/ generated by Financing Activities Net Cash and Cash Equivalents at the beginning of the year Effect of Exchange on restatement of Foreign Currency Cash and Cash Equivalents at the end of year* (272.40) (4,375.69) (9,228.11) (9,228.11) (4,375.69) (9,228.11) (1,262.31) (4,375.69) (9,228.11) (1,262.31) (1,262.31) (1,262.31) (2,984.94) (2,984.94) (2,989.54) (1,593.11) (2,984.94) (2,984.94) (2,989.54) (1,593.11) (2,984.94) (2,984.94) (2,989.54) (1,593.11) (2,984.94) (2,984.94) (2,989.54) (1,593.11) (2,984.94) (2,984.94) (2,077.2) (1,262.31) (1,262.32) (1,332.20) (2,597.16) (2,373.01) (2,5	Loan repaid by Subsidiaries	-	-	3,058.48	-	-	
C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Secured Term Loan Repayment of Secured Borrowings (net) Payment of Lease Liabilities (58.50) (115.46) (2,995.43) (2,899.54) (1,593.11) (2,984.94) (3,394.57) (2,636.12 Payment of Lease Liabilities (58.50) (115.46) (207.72) (59.49) (133.87) (211.99 Finance cost paid (167.77) (174.23) (249.54) (180.89) (179.54) (296.24 Dividend paid (including Dividend Tax) (525.66) Proceeds from issue of Shares including Securities Premium 89.01 Share Application money received 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) Net increase in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,206.52 2,206.52 2,198.71	Sale of Investment	- 1	- 1	278.63	_	- 1	_
C. CASH FLOW FROM FINANCING ACTIVITIES Proceeds from Secured Borrowings (net) Payment of Secured Borrowings (net) Payment of Lease Liabilities (58.50) (115.46) (2,995.43) (2,899.54) (1,593.11) (2,984.94) (3,394.57) (2,636.12 Payment of Lease Liabilities (58.50) (115.46) (207.72) (59.49) (133.87) (211.99 Finance cost paid (167.77) (174.23) (249.54) (180.89) (179.54) (296.24 Dividend paid (including Dividend Tax) (525.66) Proceeds from issue of Shares including Securities Premium 89.01 Share Application money received 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01 Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 719.39 (51.72) 719.40 719.39 719.30 72.70 72.70 72.70 73.70 73.70 73.70 74.70 75.70	Net Cash generated from/ (used in) Investing Activities	(272.40)	(4,375.69)		47.90	(3,076,59)	(9 297 51)
Repayment of Secured Borrowings (net) (2,951.43) (2,899.54) (1,593.11) (2,984.94) (3,394.57) (2,636.12) Payment of Lease Liabilities (58.50) (115.46) (207.72) (59.49) (133.87) (211.99) Finance cost paid (167.77) (174.23) (249.54) (180.89) (179.54) (296.24) Dividend paid (including Dividend Tax) (525.66) - (527.25) (531.06) (5.40) (532.65) Proceeds from issue of Shares including Securities Premium 89.01 155.77 228.44 89.01 155.77 228.44 Share Application money received 106.64 72.67 - 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01) Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 914.44 1,384.87 848.12 1,877.54 Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28) Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71	C. CASH FLOW FROM FINANCING ACTIVITIES		1			(=/=/=/=/	(5,257152)
Repayment of Secured Borrowings (net) (2,951.43) (2,899.54) (1,593.11) (2,984.94) (3,394.57) (2,636.12 Payment of Lease Liabilities (58.50) (115.46) (207.72) (59.49) (133.87) (211.99 Finance cost paid (167.77) (174.23) (249.54) (180.89) (179.54) (296.24 Dividend paid (including Dividend Tax) (525.66) - (527.25) (531.06) (5.40) (532.65 Proceeds from issue of Shares including Securities Premium 89.01 155.77 228.44 89.01 155.77 228.44 Share Application money received 106.64 72.67 - 106.64 72.67 - 106.64 72.67 - Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01 Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 914.44 1,384.87 848.12 1,877.54 Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28 Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71	Proceeds from Secured Term Loan	2.223.27	888.28	1.086.79	2 228 53	887 78	1 075 55
Payment of Lease Liabilities (58.50) (115.46) (207.72) (59.49) (133.87) (211.99 Finance cost paid (167.77) (174.23) (249.54) (180.89) (179.54) (296.24 Dividend paid (including Dividend Tax) (525.66) - (527.25) (531.06) (5.40) (532.65) Proceeds from issue of Shares including Securities Premium 89.01 155.77 228.44 89.01 155.77 228.44 Share Application money received 106.64 72.67 - 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01) Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 914.44 1,384.87 848.12 1,877.54 Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28) Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71	Repayment of Secured Borrowings (net)				9 92		
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Dividend paid (including Dividend Tax) (525.66) - (527.25) (531.06) (5.40) (532.65) Proceeds from issue of Shares including Securities Premium 89.01 155.77 228.44 89.01 155.77 228.44 Share Application money received 106.64 72.67 - 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01) Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 914.44 1,384.87 848.12 1,877.54 Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28) Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71				100 000	/3/ 150		
Proceeds from issue of Shares including Securities Premium Share Application money received 106.64 72.67 Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) Net increase in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at the beginning of the year Effect of Exchange on restatement of Foreign Currency Cash and Cash Equivalents at the end of year* 2,113.55 155.77 228.44 106.64 72.67 - 10		6. 61	(17-1.25)				
Share Application money received 106.64 72.67 - 106.64 72.67 - Net Cash (used in)/ generated by Financing Activities (1,284.44) (2,072.51) (1,262.39) (1,332.20) (2,597.16) (2,373.01) Net increase in Cash and Cash Equivalents (A+B+C) 719.39 (51.72) 914.44 1,384.87 848.12 1,877.54 Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28) Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71			155 77				
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Net increase in Cash and Cash Equivalents (A+B+C) Cash and Cash Equivalents at the beginning of the year L381.54 L381				(1 262 20)			- /
Cash and Cash Equivalents at the beginning of the year 1,381.54 467.10 467.10 2,198.71 1,313.45 1,313.45 Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28) Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71		800 WHI 8000			100 100 100		town market by the Edit
Effect of Exchange on restatement of Foreign Currency 12.62 130.21 - 507.02 44.95 (992.28) Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71				1			
Cash and Cash Equivalents at the end of year* 2,113.55 545.59 1,381.54 4,090.60 2,206.52 2,198.71				467.10			1,313.45
2)20.71		1	3	4 224 77	10 A TOURS OF WARE		(992.28)
*Including balance of \$ 8.17 lake (Year ended March 31, 2022 ₹ 7.19 lake) of Gratuity Trust Bank account and unrealised exchange loss (Jesin) on Cook and Cook		ACTUAL DESCRIPTION OF THE PARTY	- THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN C			THE RESERVE OF THE PARTY OF THE	2,198.71

*Including balance of ₹8.17 Lakh (Year ended March 31, 2022 ₹7.19 Lakh) of Gratuity Trust Bank account and unrealised exchange loss/ (gain) on Cash and Cash Equivalents.

Votes:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard (Ind AS 7) - "Statement of Cash Flows".







Notes:

- 1 The above unaudited financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 7, 2022. These unaudited financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules in this regard.
- 2 The current quarter and half year ended September 30, 2022 results have been subject to a limited review by the statutory auditors of the Company. The statutory auditors, Kalyaniwalla & Mistry LLP have issued limited review reports with unmodified conclusion on the standalone and consolidated unaudited financial results.
- 3 As the Company's business activity falls within a single operating segment viz "Pharmaceutical and Healthcare", no segment information is disclosed.
- 4 Employee Benefit Expenses includes Share Based Payment expense on account of ESOP Scheme, 2019 of ₹ 205.66 Lakh (Previous Period ₹ 341.57 Lakh) as per Ind AS 102 "Share based Payment" for the quarter and half year ended September 30, 2022.
- 5 During the half year ended September 30, 2022, the Company has allotted 2,07,000 equity shares of ₹ 1 each fully paid, on exercise of stock options by employees in accordance with the Company's ESOP scheme, 2019. From the total 40,57,000 number of options granted, the outstanding number of options as at September 30, 2022 are 17,62,000.
- 6 Figures for previous periods have been regrouped/ reclassified wherever necessary.

7 The figures for the quarter ended September 30,2022 are the balancing figures between unaudited figures in respect of the half year ended September 30, 2022 and the year to date published figures for the quarter ended June 30, 2022.

FOR BLISS GVS PHARMA LIMI

Place: Mumbai

Date: November 7, 2022

UMBAI REMUMBAI

Gagan Harsh Sharma Managing Director Din No : 07939421

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

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

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 half year ended September 30, 2022, together with the notes thereon, ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") (initialed by us for identification).
- 2. This Statement, which is the responsibility of the Company's Management has been reviewed by the Audit Committee and approved by the Company's Board of Directors at their respective meetings held on November 07, 2022, 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, read with the relevant Rules issued thereunder, as applicable and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 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 and procedures performed as mentioned in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with the 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. Emphasis of Matter:

We draw attention to our reliance on the management representation including cash flow projections in respect of the recoverability of the Company's investment in, loans outstanding, Interest accrued and due thereon and trade receivables from two of its subsidiaries and its two step-down subsidiaries aggregating to Rs. 18,377.63 Lakh.

Our conclusion 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

UDIN: 22107017BLLENE7495

Place: Mumbai

Dated: November 07, 2022.

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

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

LIMITED REVIEW REPORT

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Bliss GVS Pharma Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2022, together with the notes thereon, ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") (initialed by us for identification).
- 2. This Statement, which is the responsibility of the Parent's Management has been reviewed by the Audit Committee and approved by the Parent's Board of Directors at their respective meetings held on November 07, 2022, 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, read with relevant Rules issued thereunder, as applicable 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.

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

4. The Statement includes the financial results of the following entities:



A. Incorporated in India:

- 1. Kremoint Pharma Private Limited, India (subsidiary of the Parent)
 - 1.1. Eipii Exports Private Limited, India (subsidiary of 1. above)

B. Incorporated outside India:

- 2. Bliss GVS International Pte. Ltd., Singapore (subsidiary of the Parent)
 - 2.1. Greenlife Bliss Healthcare Limited, Nigeria (subsidiary of 2. above)
 - 2.2. Asterisk Lifesciences DRC, Democratic Republic of Congo. (subsidiary of 2. above)
- 3. Asterisk Lifesciences Limited (UK), United Kingdom (subsidiary of the Parent)
 - 3.1. Asterisk Lifesciences (GH) Limited, Ghana (subsidiary of 3. above)
- 5. Based on our review procedures conducted and procedures performed as mentioned in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters:

a. We did not review the interim financial information of 6 subsidiaries included in the Statement, whose financial results reflect the Group's share for the quarter and half year ended September 30, 2022, for the under mentioned items (before consolidation adjustments). These interim financial statements and other financial information have been reviewed by other auditors whose reports have been furnished to us by the Parent's Management, and our conclusion 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.

(Rs. in Lakh)

Particulars	Quarter Ended September 30, 2022	Half Year Ended September 30, 2022
Total Assets	24,278.17	24,278.17
Total Revenue	4,863.21	10,489.59
Loss After Tax	(441.76)	(908.31)
Total Comprehensive Income	(440.83)	(878.99)
Net Cash outflows / (inflows)	NA	(664.62)

b. We did not review the interim financial information of a subsidiary, i.e., Asterisk Lifesciences DRC, Democratic Republic of Congo, included in the Statement, whose financial results reflect the Group's share for the quarter and half year ended September 30, 2022 for the under mentioned items (before consolidation adjustments). These interim financial statements and other financial information has been certified and furnished to us by the Parent's Management, and our conclusion on the Statement, 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 management certified financial statements. According to the information and explanations given to us by the Parent's Management, these financial results are not material to the Group.



(Rs. in Lakh)

Particulars	Quarter Ended September 30, 2022	Half Year Ended September 30, 2022
Total Assets	43.03	43.03
Total Revenue	-	-
Loss After Tax	(6.28)	(9.88)
Total Comprehensive Income	(6.28)	(9.88)
Net Cash outflows / (inflows)	NA	0.86

Our conclusion on the Statement is not modified in respect of the above matters.

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

Sai Venkata Ramana Damarla

Partner

Membership No. 107017

UDIN: 22107017BCLEV03635

Place: Mumbai,

Dated: November 07, 2022.