

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	Mar 31, 2024	Sept 30, 2024	June 30, 2024	Sept 30, 2023	Sept 30, 2024	Sept 30, 2023	Mar 31, 2024
		Un-Audited (Refer Note 7)	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited	Un-Audited (Refer Note 7)	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I	Revenue from Operations	18,264.56	14,896.29	17,131.53	33,160.85	28,030.76	60,545.97	21,767.95	18,364.27	21,187.71	40,132.22	37,139.83	77,024.49
II	Other Income	835.42	684.09	1,061.35	1,519.51	1,714.01	3,350.05	503.72	412.27	1,260.18	915.99	1,771.50	2,873.74
III	Total Income (I+II)	19,099.98	15,580.38	18,192.88	34,680.36	29,744.77	63,896.02	22,271.67	18,776.54	22,447.89	41,048.21	38,911.33	79,898.23
IV	Expenses												
a.	Cost of Materials consumed	9,141.06	9,109.80	8,355.83	18,250.86	14,673.30	30,582.77	10,001.25	9,847.90	8,956.99	19,849.15	16,086.46	33,911.63
b.	Purchase of Stock-in-Trade	-	-	-	-	-	-	1,182.37	490.00	1,304.20	1,672.37	3,581.73	5,134.60
c.	Changes in inventories of work in process, finished goods and stock in trade	932.84	(1,992.30)	(526.84)	(1,059.46)	(1,249.10)	(636.18)	308.93	(1,823.95)	(287.67)	(1,515.02)	(1,252.07)	(834.66)
d.	Employee Benefits Expenses	2,437.74	2,351.69	2,040.26	4,789.43	4,073.76	8,259.15	2,750.64	2,653.90	2,326.20	5,404.54	4,678.32	9,558.44
e.	Finance Costs	344.77	116.80	117.81	461.57	248.67	580.61	382.64	153.10	144.91	535.74	294.11	691.21
f.	Depreciation and Amortisation Expenses	639.47	626.10	567.84	1,265.57	1,104.26	2,351.93	698.17	684.91	639.12	1,383.08	1,257.97	2,637.98
g.	Other Expenses	3,215.03	2,752.93	3,031.41	5,967.96	5,196.85	11,623.36	3,377.04	3,763.33	3,451.16	7,140.37	6,187.24	14,192.22
	Total Expenses	16,710.91	12,965.02	13,586.31	29,675.93	24,047.74	52,761.64	18,701.04	15,769.19	16,534.91	34,470.23	30,833.76	65,291.42
V	Profit before exceptional Items and tax (III-IV)	2,389.07	2,615.36	4,606.57	5,004.43	5,697.03	11,134.38	3,570.63	3,007.35	5,912.98	6,577.98	8,077.57	14,606.81
VI	Exceptional Items	-	-	-	-	-	(4,108.61)	-	-	-	-	-	(2,919.61)
VII	Profit/ (Loss) before Tax (V-VI)	2,389.07	2,615.36	4,606.57	5,004.43	5,697.03	7,025.77	3,570.63	3,007.35	5,912.98	6,577.98	8,077.57	11,687.20
VIII	Tax Expenses												
i.	Current Tax	874.35	704.41	1,204.62	1,578.76	1,424.01	2,633.54	1,109.72	864.77	1,321.08	1,974.49	1,653.06	3,240.10
ii.	Deferred Tax	(189.68)	(29.46)	12.93	(219.14)	82.93	(754.92)	(107.82)	(66.50)	284.40	(174.32)	628.04	203.33
iii.	Short/ (Excess) Provision of earlier years	-	(1.60)	-	(1.60)	51.52	82.66	(0.52)	(1.60)	3.06	(2.12)	54.58	85.98
IX	Net Profit/ (Loss) for the period (VII-VIII)	1,704.40	1,942.01	3,389.02	3,646.41	4,138.57	5,064.49	2,569.25	2,210.68	4,304.44	4,779.93	5,741.89	8,157.79
X	Other Comprehensive Income												
i.	Items that will not be reclassified to profit or loss												
(i)	Remeasurement of the defined benefit liabilities/ (assets)	(22.86)	(17.04)	2.51	(39.90)	(7.70)	(20.53)	(22.86)	(17.04)	2.51	(39.90)	(7.70)	(23.07)
(ii)	Income tax on remeasurement of defined benefits liabilities/ (assets)	5.75	4.29	(0.63)	10.04	1.94	5.17	5.75	4.29	(0.63)	10.04	1.94	5.81
ii.	Items that will be reclassified to profit or loss												
(i)	Exchange differences in translating the financial statements of foreign operations	-	-	-	-	-	-	(217.22)	21.47	(846.81)	(195.75)	(1,423.59)	780.77
(ii)	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	54.67	(5.40)	219.82	49.27	299.21	(308.66)
XI	Total Comprehensive Income / (Loss) for the period	1,687.29	1,929.26	3,390.90	3,616.55	4,132.81	5,049.13	2,389.59	2,214.00	3,679.33	4,603.59	4,611.75	8,612.64
XII	Profit attributable to :												
i.	Owners of the Company	-	-	-	-	-	-	2,426.04	2,069.74	4,230.65	4,495.78	5,699.16	7,545.41
ii.	Non-controlling interests	-	-	-	-	-	-	143.21	140.94	73.79	284.15	42.73	612.38
XIII	Other Comprehensive Income/ (Loss) attributable to :												
i.	Owners of the Company	-	-	-	-	-	-	(131.45)	3.32	(638.11)	(128.13)	(1,015.08)	673.71
ii.	Non-controlling interests	-	-	-	-	-	-	(48.21)	-	13.00	(48.21)	(115.06)	(218.86)
XIV	Total Comprehensive Income/ (Loss) attributable to :												
i.	Owners of the Company	-	-	-	-	-	-	2,294.59	2,073.06	3,592.54	4,367.65	4,684.08	8,219.12
ii.	Non-controlling interests	-	-	-	-	-	-	95.00	140.94	86.79	235.94	(72.33)	393.52
XV	Paid up equity share capital (Face Value - ₹ 1/- each)	1,051.44	1,048.83	1,043.99	1,051.44	1,043.99	1,046.91	1,051.44	1,048.83	1,043.99	1,051.44	1,043.99	1,046.91
XVI	Other Equity	-	-	-	-	-	97,797.47	-	-	-	-	-	95,672.42
XVII	Earnings Per Share Basic & Diluted (Not Annualised) (₹)												
i.	Basic	1.63	1.85	3.25	3.48	3.97	4.85	2.31	1.97	4.06	4.28	5.47	7.23
ii.	Diluted	1.62	1.81	3.19	3.43	3.90	4.77	2.29	1.93	3.98	4.22	5.37	7.11

BLISS GVS PHARMA LTD.
MUMBAI

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BLISS GVS PHARMA LIMITED

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CIN - L24230MH1984PLC034771

Balance Sheet as at September 30, 2024

(₹ in Lakh)

Particulars	Standalone		Consolidated	
	Sept 30, 2024	March 31, 2024	Sept 30, 2024	March 31, 2024
	Un-Audited	Audited	Un-Audited	Audited
ASSETS				
NON-CURRENT ASSETS				
(a) Property, Plant and Equipment	32,499.46	32,985.73	35,556.30	36,155.19
(b) Capital Work-in-Progress	2,362.10	782.70	2,362.10	782.70
(c) Investment Property	68.37	68.45	68.37	68.45
(d) Goodwill	-	-	771.11	771.11
(e) Other Intangible Assets	26.18	9.65	27.19	10.67
(f) Financial Assets				
(i) Investments	1,868.95	1,868.95	434.44	361.32
(ii) Other Financial Assets	1,393.24	585.13	1,539.54	809.23
(g) Deferred Tax Assets (Net)	640.83	411.65	-	-
(h) Other Non-Current Assets	2,348.05	1,245.16	2,350.22	1,266.26
	41,207.18	37,957.42	43,109.27	40,224.93
CURRENT ASSETS				
(a) Inventories	9,770.27	8,945.29	13,140.51	11,844.73
(b) Financial Assets				
(i) Investments	-	-	-	55.73
(ii) Trade Receivables	42,364.98	39,950.83	42,832.17	40,434.67
(iii) Cash and Cash Equivalents	1,452.16	1,387.45	3,310.99	2,314.01
(iv) Bank balances other than (ii) above	15,453.61	15,544.43	18,672.94	19,247.52
(v) Loans	3,622.18	3,602.99	4.87	6.91
(vi) Other Financial Assets	2,253.33	2,009.11	1,319.21	1,093.76
(c) Current Tax Assets (Net)	244.42	244.60	291.78	291.48
(d) Other Current Assets	5,351.64	5,613.29	5,568.85	5,873.10
	80,512.59	77,297.99	85,141.32	81,161.91
TOTAL ASSETS	1,21,719.77	1,15,255.41	1,28,250.59	1,21,386.84
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share Capital	1,051.44	1,046.91	1,051.44	1,046.91
(b) Other Equity	1,01,394.13	97,797.47	99,943.15	95,672.42
(c) Non-Controlling Interest	-	-	3,809.54	3,579.00
LIABILITIES				
NON-CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	2,815.79	3,509.53	2,849.62	3,559.22
(ia) Lease Liabilities	798.08	923.74	799.67	927.87
(b) Provisions	333.12	246.97	337.42	253.94
(c) Deferred Tax Liabilities (Net)	-	-	195.79	359.32
(d) Other non-current liabilities	-	-	5.38	6.06
	3,946.99	4,680.24	4,187.88	5,106.41
CURRENT LIABILITIES				
(a) Financial Liabilities				
(i) Borrowings	3,405.56	3,053.63	5,479.20	5,221.45
(ia) Lease Liabilities	283.80	263.48	288.75	275.47
(ii) Trade Payables				
(A) Total Outstanding Dues of Micro Enterprises and Small Enterprises	2,436.81	833.91	2,735.80	1,103.65
(B) Total Outstanding Dues of Creditors other than Micro Enterprises and Small Enterprises	6,467.89	4,612.69	6,839.65	4,992.88
(iii) Other Financial Liabilities	2,159.42	2,251.92	3,003.17	3,267.36
(b) Other Current Liabilities	449.62	661.45	590.91	934.69
(c) Provisions	76.32	-	76.32	-
(d) Current Tax Liabilities (Net)	47.79	53.71	244.78	186.60
	15,327.21	11,730.79	19,258.58	15,982.10
TOTAL EQUITY & LIABILITIES	1,21,719.77	1,15,255.41	1,28,250.59	1,21,386.84



Statement of Cash Flow for the Period ended September 30, 2024

(₹ in Lakh)

Particulars	Standalone			Consolidated		
	Half Year Ended		Year Ended	Half Year Ended		Year Ended
	Sept 30, 2024	Sept 30, 2023	March 31, 2024	Sept 30, 2024	Sept 30, 2023	March 31, 2024
	Un-Audited	Un-Audited	Audited	Un-Audited	Un-Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before Taxation and Exceptional Items	5,004.43	5,697.03	11,134.38	6,577.98	8,077.57	14,606.81
<u>Adjustments for:</u>						
Depreciation and Amortisation expense	1,265.57	1,104.26	2,351.93	1,383.08	1,257.97	2,637.98
Finance costs	461.57	248.67	580.61	535.74	294.11	691.21
Interest income	(672.41)	(626.39)	(1,337.94)	(731.22)	(506.25)	(1,179.04)
Provision for Employee Benefits	216.18	52.19	104.39	216.18	52.87	111.46
(Profit)/Loss on sale/scrap/written off of Property, Plant and Equipment (net)	(21.83)	1.00	(33.78)	(7.11)	2.17	(28.59)
(Gain)/Loss on Foreign Exchange Fluctuations (net)	193.41	(153.39)	340.03	(94.73)	(300.28)	(2,265.43)
Dividend income	(12.60)	(12.60)	(12.60)	-	-	-
Bad Debts written off	-	1,051.42	1,051.42	-	1,051.42	1,051.42
Allowance and Provision for Doubtful Debts	625.16	(708.24)	81.37	625.16	(707.68)	1,475.95
Balance written off/back and other non cash item/exceptional items	379.67	423.28	919.88	379.67	392.17	942.48
Share Based Payment expenses	245.04	219.72	381.57	245.04	219.72	381.57
	2,679.76	1,599.92	4,426.88	2,551.81	1,756.22	3,819.01
Operating Profit before Working Capital changes	7,684.19	7,296.95	15,561.26	9,129.79	9,833.79	18,425.82
<u>Movements in Working Capital:</u>						
Trade Receivables	(3,074.65)	906.49	(1,683.88)	(3,036.68)	124.21	(4,451.87)
Inventories	(1,278.41)	(2,637.71)	(2,233.85)	(1,749.21)	(2,434.36)	(2,242.18)
Loans and Other Financial Assets	(843.26)	500.41	4,081.20	(774.27)	322.51	4,748.47
Other Assets	263.43	1,522.17	1,039.74	211.61	2,119.56	3,344.86
Trade Payables	3,476.63	580.70	(2,108.43)	3,497.45	162.96	(2,510.03)
Other Financial Liabilities	(88.80)	502.88	716.45	(259.19)	515.28	1,261.12
Other Liabilities and Provisions	(305.44)	421.71	153.83	(440.06)	415.07	153.79
	(1,850.50)	1,796.65	(34.94)	(2,550.35)	1,225.23	304.16
Cash generated from Operations	5,833.69	9,093.60	15,526.32	6,579.44	11,059.02	18,729.98
Income taxes paid/refund (net)	(1,582.90)	(1,297.22)	(2,934.07)	(1,822.24)	(1,562.28)	(3,485.12)
Net Cash generated from Operating Activities	4,250.79	7,796.38	12,592.25	4,757.20	9,496.74	15,244.86
B. CASH FLOW FROM INVESTING ACTIVITIES						
Payment to acquire Property, Plant and Equipment and CWIP	(3,452.90)	(2,359.77)	(3,867.68)	(3,415.41)	(1,757.66)	(2,832.93)
Proceeds from sale of Property, Plant and Equipment	56.36	2.69	25.38	20.38	9.32	60.33
(Increase)/ Decrease in Other Bank Balances	90.82	(3,616.53)	(8,948.65)	574.58	(4,174.94)	(11,444.52)
Interest received	499.06	317.47	585.78	582.00	153.86	500.84
Dividend received	12.60	12.60	12.60	-	0.24	-
Investment made	-	-	-	(18.00)	-	(76.50)
Loan repaid by Subsidiaries	-	163.42	1,233.50	-	-	-
Proceeds from Sale of Investments	-	-	-	58.44	464.62	510.60
Net Cash generated from/ (used in) Investing Activities	(2,794.06)	(5,480.12)	(10,959.07)	(2,198.01)	(5,304.56)	(13,282.18)
C. CASH FLOW FROM FINANCING ACTIVITIES						
Proceeds from Secured Borrowings	1,362.60	1,153.79	1,448.84	1,362.60	4,764.09	1,548.84
Repayment of Secured Borrowings (net)	(2,008.43)	(2,303.00)	(2,457.05)	(2,118.47)	(5,606.57)	(2,438.42)
Payment of Lease Liabilities	(184.43)	(80.46)	(264.89)	(194.57)	(90.60)	(285.17)
Finance cost paid	(253.37)	(352.03)	(503.67)	(328.97)	(392.18)	(610.01)
Dividend paid	(519.56)	(521.85)	(534.09)	(524.96)	(521.85)	(539.49)
Proceeds from issue of Shares including Securities Premium	195.07	105.78	231.40	195.07	105.78	231.40
Share Application money received	69.36	123.26	3.55	69.36	123.26	3.55
Net Cash (used in)/ generated by Financing Activities	(1,338.76)	(1,874.51)	(2,075.91)	(1,539.94)	(1,618.07)	(2,089.30)
Net increase in Cash and Cash Equivalents (A+B+C)	117.97	441.75	(442.73)	1,019.25	2,574.11	(126.62)
Cash and Cash Equivalents at the beginning of the year	1,417.46	1,860.19	1,860.19	2,359.06	2,500.69	2,500.69
Effect of Exchange on restatement of Foreign Currency	-	-	-	7.96	(833.71)	(15.01)
Cash and Cash Equivalents at the end of year*	1,535.43	2,301.94	1,417.46	3,386.27	4,241.09	2,359.06
Components of Cash and Cash Equivalents						
Balances with Banks						
In Current accounts	1,436.25	2,605.76	1,371.14	2,060.12	3,473.30	1,745.55
In Deposit accounts	14.45	3.87	14.15	1,241.84	734.25	561.82
Cash on hand	1.46	3.56	2.16	9.03	10.49	6.64
Gratuity Trust Bank Account	75.28	23.05	45.05	75.28	23.05	45.05
Unrealised exchange loss/ (gain) on Cash and Cash Equivalents	7.99	(334.30)	(15.04)	7.96	(833.71)	(15.01)
Cash and Cash Equivalents as per Statement of Cash Flows	1,535.43	2,301.94	1,417.46	3,386.27	4,241.09	2,359.06
Notes:						
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 October 24, 2024. These unaudited financial results have been prepared in accordance with recognition and measurement principles of Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 2 The above unaudited financial results for the quarter and half year ended September 30, 2024 are prepared in compliance with the Ind AS which have been subjected to a limited review by the statutory auditors of the Company. The statutory auditors have issued limited review reports with unmodified conclusion on the unaudited standalone and consolidated 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 ₹ 245.04 Lakh (half year ended September 30, 2023 ₹ 219.72 Lakh) as per Ind AS 102 "Share based Payment" for the half year ended September 30, 2024.
- 5 During the half year ended September 30, 2024, the Company has allotted 4,53,650 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 59,74,000 number of options granted, the outstanding number of options as at September 30, 2024 are 19,36,250.
- 6 The Company has invested in, given loans, accrued interest and due thereon and trade receivables from one of its subsidiary and its step-down subsidiaries aggregating to ₹ 15,255.83 Lakh. This subsidiary have a consolidated negative net worth. In view of macro-economics business scenarios, during the previous year the management has assessed these investments and loans for impairment and based thereof, investments/ loan in/ given to Company's subsidiary Bliss GVS International Pte Ltd including step-down subsidiaries viz Greenlife Bliss Healthcare Ltd, Asterisk Lifesciences DRC and Asterisk Lifesciences (GH) Ltd have been impaired and accordingly an amount of ₹ 4,108.61 Lakh in standalone and ₹ 2,919.61 Lakh in consolidated financial statements has been recognised as an exceptional item for the quarter and year ended March 31, 2024 respectively.
- 7 The figures for the quarter ended September 30 are the balancing figures between unaudited figures in respect of the half year ended September 30 and the published year to date unaudited figures for the quarter ended ended June 30 of the respective financial year.

Place : Mumbai
Date : October 24, 2024



For BLISS GVS PHARMA LIMITED


Gagan Harsh Sharma
Managing Director
Din No : 07939421

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

REVIEW REPORT

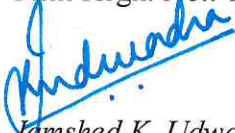
TO THE BOARD OF DIRECTORS

BLISS GVS PHARMA LIMITED

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, 2024, together with the Unaudited Standalone Statement of Assets and Liabilities, Unaudited Standalone Statement of Cash Flows and notes thereon, ("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, duly initialled by us for identification. This Statement which is the responsibility of the Company's Management and has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 24, 2024, 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 ("the Act") read with 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.
2. 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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 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 KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS

Firm Regn. No.: 104607W / W100166



Jamshed K. Udwadia

PARTNER

M. No.: 124658

UDIN: 24124658BKAJIZ2647

Mumbai: October 24, 2024.

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

REVIEW REPORT

TO THE BOARD OF DIRECTORS BLISS GVS PHARMA LIMITED

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, 2024, together with the Unaudited Consolidated Statement of Assets and Liabilities, Unaudited Consolidated Statement of Cash Flows and notes thereon, ("the Statement"), attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, duly initialled by us for identification.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in 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. 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 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 the following entities:

A. Incorporated in India:

1. Kremoint Pharma Private Limited, India
1.1 Eipii Exports Private Limited, India (Subsidiary of 1. above)

B. Incorporated outside India:

2. Bliss GVS International Pte. Ltd., Singapore
2.1 Greenlife Bliss Healthcare Ltd, Nigeria (Subsidiary of 2. above)
2.2 Asterisk Lifesciences (GH) Limited, Ghana (Subsidiary of 2. above)
3. Asterisk Lifesciences Limited (UK), United Kingdom



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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors 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 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.
6. We did not review the interim financial results of 6 subsidiaries included in the Consolidated Unaudited Financial Results, whose interim financial results reflect the Group's share for the half year ended September 30, 2024 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 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 interim financial statements, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Particulars	Half year ended September 30, 2024 (Rs. In Lakhs)
Total Revenue	10,856.13
Profit After Tax	1,060.96
Total Comprehensive Income	925.77

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

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS

Firm Registration No. 104607W/W100166

Jamshed K. Udwadia

PARTNER

M. No.: 124658

UDIN: 24124658BKAJJA1499

Mumbai, October 24, 2024