



## Chandra Bhagat Pharma Limited

To,

Date: 14/11/2022

**The Manager,  
Corporate Compliance Department  
BSE Limited  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai-400001.  
Scrip Code: (BSE-542934)**

**Sub:-Outcome of Board Meeting held on Monday, 14<sup>th</sup> November, 2022 pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015(“Listing Regulation”).**

Dear Sir/Madam,

The Board of Directors of the Company in their meeting held on 14<sup>th</sup> November, 2022 at Registered Office of Company viz. 323-F, Bhagat Bhuvan, Dr. Ambedkar Road, Matunga East, Mumbai-400019, which commenced at 05:00 pm and concluded at 06:00 pm inter alia, approved the Un-Audited Financial Result of the Company for the half year ended on 30<sup>th</sup> September, 2022 along with the Limited Review Report thereon furnished by the Statutory Auditor of the Company in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.

In accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 and Company’s code of conduct for prohibition of Insider Trading, The “Trading Window” for trading in the shares of the Company will open after 48 hours from Announcement of Financial Statement for the Directors and Key Managerial Personnel/Designated Employees/ Connected person of the Company as defined in the code of conduct for prohibition of Insider Trading of the Company.



## Chandra Bhagat Pharma Limited

Kindly take the above on record and inform all those concerned accordingly.

Yours Sincerely,

**FOR CHANDRA BHAGAT PHARMA LIMITED**

**HEMANT C BHAGAT**

**Director**

**DIN: 00233530**

# CHANDRA BHAGAT PHARMA LIMITED

CIN No: U24230MH2003PLC139534

323-F BHAGAT BHUVAN DR.AMBEDKAR ROAD MATUNGA (EAST) - MUMBAI MAHARASHTRA - 400019 Email : complianceb@gmail.com  
Statement of Unaudited Financial Results for the half year ended on September 30, 2022 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

Particulars	Half Year Ended on		Half Year Ended on		Half Year Ended on		Half Year Ended on		Year to date figures for year ended 31/03/2022
	30/09/2022	31/03/2022	30/09/2021	30/09/2022	30/09/2021	30/09/2022	30/09/2021		
	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>INCOME FROM OPERATIONS</b>									
I Revenue from Operations	4,427.25	5,092.64	4,314.92	4,427.25	4,314.92	4,427.25	4,314.92	9,407.56	
II Other Income	60.18	115.17	46.85	60.18	46.85	60.18	46.85	162.02	
III <b>Total Income from Operations</b>	<b>4,487.42</b>	<b>5,207.81</b>	<b>4,361.78</b>	<b>4,487.42</b>	<b>4,361.78</b>	<b>4,487.42</b>	<b>4,361.78</b>	<b>9,569.58</b>	
IV <b>EXPENSES</b>									
Cost of Material Consumed	104.52	5.44	251.94	104.52	251.94	104.52	251.94	257.38	
Purchase of Stock in Trade	3,824.09	4,420.81	3,465.65	3,824.09	3,465.65	3,824.09	3,465.65	7,886.45	
Change in inventories of Finished Goods, WIP & Stock in Trade	76.81	147.41	(155.41)	76.81	(155.41)	76.81	(155.41)	(8.00)	
Employee benefit expenses	75.31	99.14	71.17	75.31	71.17	75.31	71.17	170.31	
Finance Cost	104.01	162.53	145.12	104.01	145.12	104.01	145.12	307.65	
Depreciation & Amortization Expense	4.97	6.44	5.91	4.97	5.91	4.97	5.91	12.34	
Other Expenses	243.94	314.13	519.69	243.94	519.69	243.94	519.69	833.82	
<b>Total expenses (IV)</b>	<b>4,433.64</b>	<b>5,155.91</b>	<b>4,304.05</b>	<b>4,433.64</b>	<b>4,304.05</b>	<b>4,433.64</b>	<b>4,304.05</b>	<b>9,459.96</b>	
V Profit/(loss) before Exceptional Items & Tax (III-IV)	53.79	51.90	57.72	53.79	57.72	53.79	57.72	109.62	
VI Exceptional Items	-	-	-	-	-	-	-	-	
VII Profit/(loss) before tax (VIII-IX)	53.79	51.90	57.72	53.79	57.72	53.79	57.72	109.62	
X Tax Expenses									
1 Current Tax	13.52	12.87	14.21	13.52	14.21	13.52	14.21	27.08	
2 Deferred Tax	3.40	(0.05)	0.29	3.40	0.29	3.40	0.29	0.24	
3 Tax Expenses of Earlier Years	-	2.63	-	-	-	-	-	2.63	
<b>Total Tax Expenses (XI)</b>	<b>16.93</b>	<b>15.45</b>	<b>14.50</b>	<b>16.93</b>	<b>14.50</b>	<b>16.93</b>	<b>14.50</b>	<b>29.95</b>	
XI Profit/(Loss) after Tax (X-XI)	36.86	36.45	43.23	36.86	43.23	36.86	43.23	79.67	
XII Paid up Equity Share Capital	754.51	754.51	754.51	754.51	754.51	754.51	754.51	754.51	
XIII Reserves & Surplus	1,949.91	1,913.05	1,876.60	1,949.91	1,876.60	1,949.91	1,876.60	1,913.05	
XIV Earnings per equity share									
(1) Basic	0.49	0.48	0.57	0.49	0.57	0.49	0.57	1.06	
(2) Diluted	0.49	0.48	0.57	0.49	0.57	0.49	0.57	1.06	

For Chandra Bhagat Pharma Limited

Hemant C Bhagat  
Chairman Cum Managing Director  
DIN : 00233530

Place : Mumbai  
Date : November 14, 2022





# CHANDRA BHAGAT PHARMA LIMITED

CIN No: U24230MH2003PLC139534

323-F BHAGAT BHUVAN DR.AMBEDKAR ROAD MATUNGA (EAST) - MUMBAI MAHARASHTRA- 400019 Email : compliancecbc@gmail.com

Statement of Assets & Liabilities as at September 30, 2022

Particulars	As at September 30, 2022	As at March 31, 2022
	Audited	Audited
<b>I. Equity and Liabilities</b>		
<b>Shareholders Fund</b>		
Share Capital	754.51	754.51
Reserves & Surplus	1949.91	1913.05
	<b>2704.41</b>	<b>2667.55</b>
<b>Non-current liabilities</b>		
Long Term Borrowings	447.00	542.02
Deferred tax liabilities (Net)	4.61	1.21
Other Long Term Liabilities	220.10	230.29
	<b>671.72</b>	<b>773.53</b>
<b>Current liabilities</b>		
Short Term Borrowings	1597.09	1438.54
Trade payables		
(a) total outstanding dues of micro and small enterprises		
(b) total outstanding dues other than micro and small enterprises	1027.33	267.17
Other current liabilities	1162.87	2072.38
Short term Provisions	13.52	27.08
	<b>3800.82</b>	<b>3805.17</b>
<b>Total</b>	<b>7176.94</b>	<b>7246.24</b>
<b>II. Assets</b>		
<b>Non-current assets</b>		
Fixed assets		
Tangible Assets	69.19	47.30
Capital WIP	0.00	0.00
Intangible Assets	0.00	0.00
Other Non Current Assets	122.02	126.30
Deferred Tax Assets (Net)		
	<b>191.20</b>	<b>173.60</b>
<b>Current Assets</b>		
Investments	5.00	15.75
Inventories	3234.62	3415.65
Trade Receivables	1943.67	1500.43
Cash & Bank Balances	101.73	574.51
Short Term loans & advances	1578.09	1302.35
Other current Assets	122.62	263.94
	<b>6985.74</b>	<b>7072.64</b>
<b>Total</b>	<b>7176.94</b>	<b>7246.24</b>

**Notes:-**

1. The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 14, 2022
2. The Statutory Auditors of the Company have carried out the Limited Review of these Results
3. There are no investor complaints received/pending as on September 30, 2022
4. Previous year's/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For Chandra Bhagat Pharma Limited

  
Hemant C Bhagat  
Chairman Cum Managing Director  
DIN : 00233530

Place : Mumbai  
Date : November 14, 2022





**Chandra Bhagat Pharma Limited**  
(Formerly Known as Chandra Bhagat Pharma Private Limited)  
CIN No: U24230MH2003PLC139534

Unaudited Statement of Cash Flows for the period ended September 30, 2022

Cash flow statement for the year ended on	30th September 2022 (Unaudited)	31st March 2022 (Audited)
<b>Cash flow from operating activities</b>		
<b>Net Profit before tax and extraordinary items</b>	53.79	57.72
<b>Non-Cash adjustment to reconcile profit before tax to net cash flows</b>		
Depreciation	4.97	1.62
Interest Received	(0.09)	(0.02)
Finance Cost	104.01	145.12
<b>Operating profit before Working Capital changes</b>	<b>162.67</b>	<b>204.45</b>
<b>Change in Working Capital</b>	<b>(535.23)</b>	<b>3.00</b>
Increase/(Decrease) in Trade Payables	760.16	268.02
Increase/(Decrease) in Other current Liabilities	(909.51)	(197.68)
Decrease/(Increase) in Inventories	181.02	(54.40)
Decrease/(Increase) in Trade receivables	(443.24)	596.01
Decrease/(Increase) in Short term Loans and advances	(275.74)	(619.21)
Decrease/(Increase) in Other Current Assets	141.32	(17.91)
Decrease/(Increase) in Investments	10.75	28.16
<b>Cash generated from operations</b>	<b>(372.56)</b>	<b>207.44</b>
Income Tax(Paid)/ Refund	27.08	7.95
<b>Net Cash flow from / (used in) Operating activities (A)</b>	<b>(399.64)</b>	<b>199.49</b>
<b>Cash Flow from/(used in) Investing Activities</b>		
Purchase of Fixed Assets	(26.85)	(2.34)
Interest received	0.09	0.02
(Increase)/Decrease in Other Non Current Assets	4.28	4.28
<b>Net Cash (used in) investing activities (B)</b>	<b>(22.48)</b>	<b>1.96</b>
<b>Cash Flow from/ (used in) Financing Activities</b>		
Finance Cost	(104.01)	(145.12)
Proceeds/ (Repayment) of Short term Borrowings	158.55	44.41
Proceeds/ (Repayment) of Long term Borrowings/Long Term Liabilities	(105.21)	(22.81)
<b>Net Cash flow from / (used in) financing activities (C)</b>	<b>(50.66)</b>	<b>(123.51)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)</b>	<b>(472.78)</b>	<b>77.94</b>
Cash and Cash Equivalents at the beginning of the year	574.51	242.08
<b>Cash and Cash Equivalents at the end of the year</b>	<b>101.73</b>	<b>320.02</b>

For Chandra Bhagat Pharma Limited

  
**Hemant C Bhagat**  
Chairman Cum Managing Director  
DIN : 00233530



Place : Mumbai  
Date : November 14, 2022



# A Y & COMPANY

505, Fifth Floor, ARG Corporate Park  
Gopal Bari, Ajmer Road, Jaipur (Raj.)  
TEL NO. - +91-9649687300, +91- 8003056441  
Email: info@aycompany.co.in

## **Limited Review Report on the Half year ended Un-audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended**

### **Review Report**

**To**

**The Board of Directors  
Chandra Bhagat Pharma Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Chandra Bhagat Pharma Limited** (the 'Company') for the Half Year ended on September 30, 2022 (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 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 and Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



## A Y & COMPANY

505, Fifth Floor, ARG Corporate Park  
Gopal Bari, Ajmer Road, Jaipur (Raj.)  
TEL NO. - +91-9649687300, +91- 8003056441  
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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 financial results, 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 read with circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A Y & Company**  
**Chartered Accountants**  
**FRN: 020829C**



**Arpit Gupta**  
**Partner**  
**M. No. 421544**  
**UDIN – 22421544BDBQSH9526**

**Place: Jaipur**  
**Date: 14.11.2022**