



BANDARAM PHARMA PACKTE PRIVATE LIMITED



BANDARAM PHARMA PACKTECH LIMITED



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B Deepak
Reddy

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Deepak Reddy
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	(ii) Income tax on items that may be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-	-	-
	Total Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
XV	Total Comprehensive Income for the	2.72	5.57	(1.09)	8.29	(13.53)	20.42	7.05	7.46	(25.44)	14.50	(42.13)	25.78
XVI	Earnings Per Equity Share of face value of Rs.10/- each)(for Continuing operations):												
	1) Basic	0.02	0.19	(0.04)	0.28	(0.45)	0.68	0.06	0.25	(0.85)	0.12	(1.40)	0.86
	2) Diluted	0.02	0.19	(0.04)	0.28	(0.45)	0.68	0.06	0.25	(0.85)	0.12	(1.40)	0.86
XVII	Earnings Per Equity Share of face value of Rs.10/- each) (for Discountinuing												
	1) Basic	0.02	0.19	(0.04)	0.28	(0.45)	0.68	0.06	0.25	(0.85)	0.12	(1.40)	0.86
	2) Diluted	0.02	0.19	(0.04)	0.28	(0.45)	0.68	0.06	0.25	(0.85)	0.12	(1.40)	0.86
XVIII	Earnings Per Equity Share of face value of Rs.10/- each) (for Continued and Discountinuing operations):												
	1) Basic	0.02	0.19	(0.04)	0.28	(0.45)	0.68	0.06	0.25	(0.85)	0.12	(1.40)	0.86
	2) Diluted	0.02	0.19	(0.04)	0.28	(0.45)	0.68	0.06	0.25	(0.85)	0.12	(1.40)	0.86
XIX	Paid-up equity share capital (Face Value of Rs. 10/- per share)												
		1,200.00	300.00	300.00	300.00	300.00	300.00	1,200.00	300.00	300.00	1,200.00	300.00	300.00

Notes:

- 1.. In pursuance with Regulation 33 of SEBI (LODR) Regulations, 2015 and Schedule III of the Companies Act, 2013, the above Financial Results have been prepared. The same is reviewed by the Statutory Auditors of Company and recommended by the Audit Committee and subsequently approved by the Board of Directors of Company at their meeting held on 14.11.2023.
2. The Financial Statements have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS-34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting propouncements generally accepted in India.
3. The figures of the previous year/periods have been re-grouped/re-classified, wherever necessary, for the purpose of comparison with the current year/period figures.
4. The Company has acquired 55% shareholding in M/s. VSR Paper and Packaging Ltd., Hyderabad. Accordingly, this subsidiary company's quarterly results for the period ending 30th September, 2023, have been disclosed in this Financial Statements.
- 5.The above Financial Results are also available on the company's website [www:bandaram.com](http://www.bandaram.com)

For and on Behalf of the Board of Directors
Bandaram Pharma Packtech Limited
(Formerly Known as Shiva Medicare Limited)

Place : Bangalore
Date : 14-11-2023

B. Deepak Reddy
Managing Director
DIN: 07074102

Bandaram Pharma Packtech Limited
(Formerly Known as Shiva Medicare Limited)
CIN: L93090KA1993PLC159827

Regd Office: 601,5th Floor, Oxford Towers, opp to Leela Palace Hotel, Old Airport Road, Kodihalli Bangalore - 560008

Statement of Financial Position as at September 30, 2023

(Amt. Rs. In Lakhs)

	Particulars	As at September 30, 2023	As at March 31, 2023
I	ASSETS		
1	Non-current assets		
	(a) Property, plant and equipment	1.66	2.43
	(b) Right to use assets		
	(c) Capital work in progress		
	(d) Investments	443.75	250.83
	(e) Other non-current asset	136.28	-
	Total non-current assets (A)	581.69	253.26
2	Current assets		
	(a) Inventories	88.27	54.98
	(b) Financial assets		-
	(i) Cash and cash equivalents	65.52	8.52
	(ii) Bank Balances other than (i) above	-	-
	(iii) Trade Receivables	488.46	269.14
	(c) Current Tax Asset (Net)	-	-
	(d) Short-term loans & Advances	12.74	119.18
	(e) Other current assets	8.22	121.70
	Total current assets (B)	663.21	573.52
	Total assets (A+B)	1,244.90	826.78
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	1,200.00	300.00
	(b) Other equity	18.46	7.40
	Total equity (A)	1,218.46	307.40
2	Liabilities		
(i)	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	1.75	440.50
	(ii) Trade Payables	-	-
	(b) Long term liability	-	-
	(c) Deferred tax Liabilities(Net)		
	(d) Other non Current Liabilities		
	Total non-current liabilities (B)	1.75	440.50
(ii)	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	55.32
	(b) Other current liabilities	5.88	23.56
	(c) Current Tax Laibilities (net)	18.81	-
	Total current liabilities (C)	24.69	78.88
	Total liabilities (D=B+C)	26.44	519.38
	Total equity and liabilities (A+D)	1,244.90	826.78

The notes are an integral part of the financial statements

As per our Report of even date

For M M REDDY & CO.,

Chartered Accountants

Firm Regn No. 010371S

M Madhusudhana Reddy

Partner

Membership No 213077

Date: 11/14/2023

Place: Hyderabad

For and on behalf of the Board of Directors

Bandaram Pharma Packtech Limited

(Formerly Known as Shiva Medicare Limited)

B. Deepak Reddy

Managing Director

DIN: 07074102



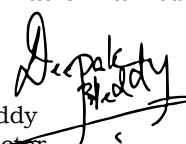
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CASH FLOW STATEMENT

Particulars	As at September 30, 2023	As at March 31, 2023
A. CASH FROM OPERATING ACTIVITIES	1,106,000	2,722,352
(Loss)/Profit before tax and extraordinary items		
Adjustment for:	-	4,578
Finance costs recognised in profit or loss	-	17,040
Depreciation and amortisation of non-current assets	77,000	-
Impairment of non-current assets	-	-
Net foreign exchange (gain)/loss	-	-
Operating Profit before Working Capital Changes	1,183,000	2,743,971
Movement for Working Capital:		
(Increase)/ decrease in trade and other receivables	-21,932,000	(26,914,367)
(Increase)/decrease in inventories	-3,329,000	(5,497,851)
(Increase)/ decrease in Short term loans & advances	10,644,000	(11,918,472)
(Increase)/decrease in other assets	11,348,000	(3,003,838)
Increase/ (Decrease) in trade and other payables	-5,532,000	5,532,644
Increase/(decrease) in provisions	-	(1,880,588)
(Decrease)/increase in deferred revenue		-
(Decrease)/increase in Current Tax liabilities	-1,768,000	2,255,588
(Decrease)/increase in Current liabilities	1,881,000	-
Cash generated from operations	-7,505,000	(38,682,912)
- Income taxes paid		-
Net Cash flow before extraordinary items	-7,505,000	(38,682,912)
-Extraordinary & Prior period items		-
NET CASH FROM OPERATING ACTIVITIES	-7,505,000	(38,682,912)
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Payment towards acquisition of fixed assets	-	(260,250)
Proceeds / (Repayment) of Loans & advances	-	-
Payments for Investment Property	-19,292,000	(25,082,800)
Other non-current assets	-13,628,000	
Interest received	-	-
Net Cash provided by Investing Activities	-32,920,000	(25,343,050)
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Issue of equity shares	90,000,000	-
Increase in Long Term Borrowings	-43,875,000	44,050,000
Interest	-	(4,578)
Net Cash provided / used by Financing Activities	46,125,000	44,045,422
Net Increase / (Decrease) in Cash & Cash equivalents - (a)	5,700,000	(19,980,517)
Opening cash & cash equivalents - (b)	852,157	20,832,674
Closing cash & cash equivalents - (a) + (b)	6,552,157	852,157

For and on behalf of the Board of Directors
Bandaram Pharma Packtech Limited
(Formerly Known as Shiva Medicare Limited)



B. Deepak Reddy
Managing Director
DIN: 07074102

Place: Hyderabad
Date:14-11-2023

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CIN: L93090KA1993PLC159827

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CONSOLIDATE BALANCE SHEET AS AT 30TH SEPTEMBER 2023

(Amount in lakhs)

	PARTICULARS	As at September 30, 2023	As at September 30, 2023 - Bandaram	As at September 30, 2023 - VSR	Eliminations	As at March 31, 2023
I	ASSETS:					
(1)	Non-current assets					
	(a) Property, plant and equipment	467.57	1.66	465.91		503.45
	(b) Right to use assets	-	-	-		-
	(c) Capital work in progress	-	-	-		-
	(d) Investments	192.92	443.75	-	250.83	-
	(e) Long-term loans and advances	6.50	-	6.50		-
	(f) Other non-current asset	137.82	136.28	1.54		8.04
	SUB TOTAL	804.81	581.69	473.95	250.83	511.49
(2)	Current assets					
	(a) Inventories	603.03	88.27	514.76		271.14
	(b) Financial assets	-	-	-		-
	(i) Cash and cash equivalents	72.55	65.52	7.03		-
	(ii) Bank Balances other than (i) above	-	-	-		15.69
	(iii) Trade Receivables	1,010.57	488.46	536.73	14.62	662.08
	(c) Current Tax Asset (Net)	-	-	-		-
	(d) Short-term loans & Advances	12.74	12.74	-	-	345.08
	(e) Other current assets	110.01	8.22	101.79		211.95
	SUB TOTAL	1,808.90	663.21	1,160.31	14.62	1,505.94
	TOTAL ASSETS	2,613.71	1,244.90	1,634.26	265.45	2,017.43
II	EQUITY AND LIABILITIES:					
	Equity					
	(a) Equity Share Capital	1,200.00	1,200.00	456.05		300.00
	(b) Other Equity	-	-	-		-
	Reserves and Surplus	7.98	18.46	7.53		8.29
	Minority interest	208.61	-	-		205.01
		1,416.59	1,218.46	463.58	-	513.30
	Liabilities					
(1)	Non Current Liabilities					
	(a) Financial Liabilities					
	(i) Borrowings	450.63	1.75	448.88		764.74
	(ii) Trade Payables	-	-	-		-
	(iii) Other financial liabilities	-	-	-		4.54
	(b) Provisions	-	-	-		-
	(i) Provision for Employee benefit	-	-	-		-
	(ii) Others	-	-	-		-
	(c) Deferred tax liabilities (Net)	5.98	-	5.98		0.00
	(d) Other non Current Liabilities	-	-	-		-
		456.61	1.75	454.86	-	769.28
(2)	Current Liabilities					
	(a) Financial Liabilities	-	-	-		-
	(i) Borrowings	-	-	-		655.51
	(ii) Trade Payables	462.96	-	462.96		23.60
	(iii) Other financial liabilities	-	-	-		-
	(b) Other current liabilities	216.83	5.88	210.95		36.92
	(c) Provisions	-	-	-		18.81
	(d) Current tax liabilities(Net)	60.72	18.81	41.91		-
		740.51	24.69	715.82	-	734.84
	TOTAL EQUITY AND LIABILITIES	2,613.71	1,244.90	1,634.26	-	2,017.42

The notes are an integral part of the financial statements

As per our Report of even date

For M M REDDY & CO.,
Chartered Accountants
Firm Regn No. 010371S

M Madhusudhana Reddy
Partner
Membership No 213077

Place: Hyderabad
Date: 14.11.2023

For and on behalf of the Board of Directors

Bandaram Pharma Packtech Limited
(Formerly Known as Shiva Medicare Limited)

B. Deepak Reddy
Managing Director
DIN: 07074102

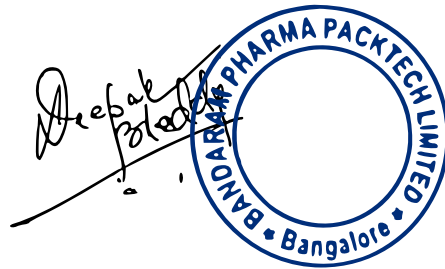


Minorities interest

Name of the member	Shareholding pattern	2022-23
Bandaram Pharma	55%	2,508,281
Others	45%	2,052,230
Total	100%	4,560,510

(in Rs.)

Minority Interest		
Capital	20,522,295	
Reserves and Surplus	(33,750)	(256,236)
Current Year Profit	372,600	230,560
Total Minority Interest	20,861,145	(25,676)



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Consolidated STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st MARCH, 2023

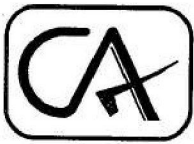
Particulars	As at September 30, 2023	As at 31st March, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit before tax	19.35	32.56
Adjustment for:		
Depreciation and Amortisation	35.93	58.00
Preliminary Expenses Written off	-	-
Interest Earned	-	-
Interest & Finance Charges	45.64	43.23
Operating Profit before Working Capital Changes	100.92	133.79
Movements in Working Capital:		
Decrease/(Increase) in Inventories	- 331.89	(54.98)
Decrease/(Increase) in Trade Receivables	-329.88	(269.14)
Decrease/(Increase) in Short term loans & advances	332.34	(120.17)
Decrease/(Increase) in Other Current Assets	102.09	(830.70)
Increase/(Decrease) in Provisions	-	(18.81)
Increase/(Decrease) in Short term borrowings	0	-
Increase/(Decrease) in Other current liabilities	228.10	705.15
Increase/(Decrease) in current tax liabilities	-7.99	-
Increase/(Decrease) in Trade Payables	-247.87	55.33
Change in Working Capital	-255.10	-399.53
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	-	-
Decrease/(Increase) in Long Term Provisions	-	-
Decrease/(Increase) in Other non Current Assets	-	289.59
Changes in non current assets and liabilities	-	289.59
Cash Generated From Operations	-154.18	(109.94)
Less: Taxes paid		-
Net Cash from operating activities(A)		(109.94)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment		(279.42)
Payments for investment property	- 192.92	(250.83)
Proceeds / (Repayment) of Loans & advances		-
Other Investment	-136.28	-
Proceeds from Long Term liabilities		-
Net cash used in Investing activities (B)	-329.20	(530.25)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in Share Capital	900.00	49.65
Increase / (Decrease) in Borrowings	-314.11	440.50
Increase/(Decrease) in Minority Interest	0.00	-
Interest paid	-45.64	(43.23)
Net cash Flow from Financing Activities (C)	540.25	446.92
Net Increase/(Decrease) in cash & cash equivalents [A+B+C]	56.87	(193.27)
Cash & Cash equivalents at the beginning of the year	15.69	208.96
Cash & Cash equivalents at the end of the year	72.56	15.69

The notes are an integral part of the financial statements
As per our Report of even date

For and on behalf of the Board of Directors
Bandaram Pharma Packtech Limited
(Formerly Known as Shiva Medicare Limited)

B. Deepak Reddy
Managing Director
DIN: 07074102





M M REDDY & CO.,
Chartered Accountants

Phone: 040 - 23418836

40272617

Mobile: 9848271555

M M R Lion Corp. 4th Floor HSR Eden, Beside Cream Stone Road No. 9, Bannerghatta, Bangalore - 560075

Attention is drawn to the statement which states that the Consolidated figures for the Corresponding quarters ended September 30, 2021 and June 30, 2022 ~~presented in the accompanying Statement, have been approved by the~~