

BACIL PHARMA LIMITED

Reg Office: G2 & G3 Samarpan Complex, Next to Mirador Hotel, Chakala, Andheri East, Mumbai - 400099

Email Id: bacilpha@yahoo.com, CIN: L24200MH1987PLC043427, Tel: 22618452/22661541,

Tel/Fax: 22618327

Date: 26th May, 2025

To,
The Manager
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers, DalalStreet, Fort
Mumbai-400001

Scrip Code: 524516

Sub.: Revised Outcome of Board Meeting Held on May 26, 2025

Dear Sir/Madam,

Pursuant to provisions of Regulation 30 and Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held today i.e. May 26, 2025 has approved the Audited Financial Results March 31, 2025 as recommended by the Audit Committee.

1. In this regard, we are enclosing herewith the following:

- a) Audited Financial Results for the Quarter and Year ended March 31, 2025 along with the Statement of Assets & Liabilities and Cash Flow Statement of the Company as on that date.
- b) Auditors Report on the Financial Results received from the Statutory Auditor of the Company for the Quarter and Year ended March 31, 2025.
- c) Declaration regarding the Auditor's report with unmodified opinion on the Audited Financial Results for the Financial Year ended on March 31, 2025.

The meeting of the Board of Directors commenced at 4.30 P.M. and concluded at 5.30 P.M. The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 in due course.

Submission for information and necessary update.

Kindly take the above on your record.

Thanking you,

Yours Faithfully,
For Bacil Pharma Limited

Prakash Shah
Chairman & Director
DIN: 01136800

BACIL PHARMA LIMITED

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Email Id: bacilpha@yahoo.com, CIN: L24200MH1987PLC043427, Tel: 22618452/22661541,
Tel/Fax: 22618327

Date: 26/05/2025

To,
Gen. Manager (DCS)
BSE Ltd.
P J Towers, Dalal Street,
Fort, Mumbai-400001

Ref.: Scrip Code: 524516

Subject: Declaration pursuant to Regulation 33(3)(d)of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015(as amended)

Dear Sir/Madam,

It is hereby declared that M/s. Laxmikant Kabra & Co. LLP Chartered Accountants, Mumbai (Firm Registration No.: 117183W/ W100736), the Statutory Auditor of Bacil Pharma Ltd(" the Company"), have issued unmodified opinion on Annual Audited Financial Results of the Company, for the financial year ended 31st March,2025.

Kindly take this declaration on your record.

Thanking you,
Yours truly,

For Bacil Pharma Limited

Prakash Shah
Chairman & Director
DIN: 01136800

BACIL PHARMA LIMITED

CIN : L24200MH1987PLC043427

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

Sr. No.	Particulars	Quarter ended			Year ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Revenue from operations		-	-	-	-
	Other income	8.77	0.25	2.12	66.14	13.05
	Total revenue	8.77	0.25	2.12	66.14	13.05
2	Expenses					
	Employee benefits expense	3.71	3.82	3.56	13.84	9.89
	Depreciation and amortization expense	-	-	0.05	0.07	0.20
	Other expenses	3.51	2.58	2.55	11.47	8.86
	Total expenses	7.22	6.40	6.16	25.39	18.95
3	Profit/(Loss) from ordinary activities before tax	1.56	(6.15)	(4.05)	40.76	(5.90)
4	Tax expense:					
	(1) Current tax	-	-	-	-	-
	(3) Deferred tax	-	-	(0.00)	(0.34)	(0.01)
5	Profit/(Loss) from ordinary activities after tax	1.56	(6.15)	(4.05)	40.41	(5.91)
6	Other Comprehensive Income (OCI)					
	<u>Item that will not be reclassified to profit or loss</u>					
	Assets	(5.84)	1.83	1.34	(0.49)	23.36
	Income tax relating to these items	1.52	(0.48)	(0.35)	0.13	(6.07)
	Total	(4.32)	1.35	0.99	(0.36)	17.28
	Reclassification of loss on asset held for sale		-			
	Total Other Comprehensive Income (OCI)	(4.32)	1.35	0.99	(0.36)	17.28
	Profit/(Loss) for the Period	(2.77)	(4.80)	(3.05)	40.05	11.38
	Paid up Equity Share Capital (Face Value of Rs. 10 each)	1,397.02	589.00	589.00	1,397.02	589.00
7	Earning Per Share (EPS) (weighted average)					
	(1) Basic	0.02	(0.10)	(0.07)	0.64	(0.10)
	(2) Diluted	0.02	(0.10)	(0.07)	0.64	(0.10)

Notes:

- These financial results have been compiled from the related interim financial information which has been prepared in accordance with the recognition and measurement principles of the Indian Accounting Standards (Ind AS) specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. These financial results have been prepared pursuant to the requirements of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and comply with the disclosure requirements contained therein. The financial results for the year ended March 31, 2025 have been audited by the statutory auditors of the Company.
- The figures for the corresponding previous quarter/ year have been regrouped/reclassified wherever necessary, to make them comparable. The figures for quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year and the limited reviewed year-to-date figures upto the third quarter of the financial year.
- The Board of Directors of the Company approved the allotment of 74,43,000 equity shares on a private placement basis. As on March 31, 2025, the listing approval for the said shares was pending. In accordance with the requirements of Ind AS 33 – Earnings Per Share, the Basic and Diluted Earnings Per Share (EPS) for the quarter and year ended March 31, 2025, have been computed based on the weighted average number of equity shares outstanding as on that date.
- The above Audited Financial Results for the fourth quarter ended 31-03-2025 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on 26-05-2025. The statutory auditors of the Company have issued audit reports with unmodified opinion on the above results.
- The company has no separate reportable segment therefore in the context of Ind AS 108, disclosure of segment information is not applicable.
- Previous quarter figures have been regrouped /reclassified wherever necessary, to make them comparable.

For **BACIL PHARMA LIMITED**

Prakash Shah
Chairman & Director
DIN: 01136800
Place: Mumbai
Date: 26/05/2025

BACIL PHARMA LIMITED
CIN : L24200MH1987PLC043427
Statement of Asset and Liabilities

Particulars	As on 31.03.2025 (Audited)	As on 31.03.2024 (Audited)
<u>Assets</u>		
Non-Current Asset		
Property, plants and Equipment	-	0.62
<u>Assets Classified as held for sale:</u>		
Property, plants and Equipment	-	-
<u>Financial Assets</u>		
1. Investments	2,135.66	61.11
2. Loans	128.26	60.09
Deferred Tax Assets	5.36	5.58
Total Non-current Assets (A)	2,269.27	127.40
Current Assets		
<u>Financial Assets</u>		
1. Investments	-	
2. Cash and Cash Equivalent	285.73	4.15
Other current Assets	5.02	1.06
Total Current Assets (B)	290.75	5.21
Total Assets (A+B)	2,560.02	132.61
Equities and Liabilities		
<u>Equity</u>		
Equity Share Capital	1,397.02	652.72
Other Equity	1,146.12	(531.40)
Total Equity (A)	2,543.13	121.32
<u>Liabilities</u>		
Current Liabilities		
Financial Liabilities		
1. Trade Payable	0.41	0.36
2. Borrowings	16.39	9.84
Other Current Liabilities	0.09	0.24
Provisions	-	0.85
Total current Liabilities (B)	16.89	11.29
Total Equities and Liabilities (A+B)	2,560.02	132.61

For BACIL PHARMA LIMITED

Prakash Shah
Chairman & Director
DIN: 01136800
Place: Mumbai
Date: 26/05/2025

Notes:

Disclosure of standalone cashflow as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended 31st March 2025

(₹ in Lacs)

Particulars	Year ended	Year ended
	31.03.2025 (Audited)	31.03.2024 (Audited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net (loss)/ profit before tax	40.76	(5.90)
<u>Adjustments for</u>		
Depreciation	0.07	0.20
Loss on Sale of Fixed Asset	0.55	
Interest & Dividend Income	(2.94)	(2.94)
Operating profit before working capital changes	38.43	(8.64)
Working capital adjustments :-		
Increase / (Decrease) in Trade and Other Payables	0.05	0.32
Increase / (Decrease) in Borrowings	6.55	7.78
Increase / (Decrease) in Provisions	(0.85)	0.26
Increase / (Decrease) in Other Current Liabilities	(0.15)	0.14
(Increase) / Decrease in Other Current Assets	(3.96)	(0.15)
Cash generated from / (used in) operations	40.08	(0.29)
Direct taxes paid (Net of Refunds)	-	-
Net cash (used in) / from generated from operating activities	40.08	(0.29)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Proceeds Purchase/ Sale of investments	30.73	4.89
Interest & Dividend Income	2.94	2.94
Net cash (used in) / generated from investing activities	33.67	7.84
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase/(Decrease)of Unsecured Loan	(68.17)	6.28
Proceeds from Preferential Allotment of Shares	276.00	
Net cash (used in) / generated from financing activities	207.83	6.28
D. Net Increase/ decrease in cash and cash equivalents (A+B+C)	281.58	1.27
Cash and cash equivalents at the beginning of the year	4.15	2.88
Cash and cash equivalents at the end of the year	285.73	4.15

For **BACIL PHARMA LIMITED**

Prakash Shah
Chairman & Director
DIN: 01136800
Place: Mumbai
Date: 26/05/2025

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Bacil Pharma Limited Report on the Audit of Financial Results

Opinion

1. We have audited the annual financial results of Bacil Pharma Limited (hereinafter referred to as the 'Company') for the year ended March 31, 2025 and the Balance Sheet and the Statement of Cash Flows as at and for the year ended on that date, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:
 - i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the Listing Regulations in this regard; and
 - ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2025 and the balance sheet and the statement of cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India.' Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

4. The company has extended loans and advances to various parties, which are still outstanding as of the report date. However, due to the lack of confirmation, we are unable to express an opinion on the nature and recoverability of these loans and advances.

Board of Directors' Responsibilities for the Financial Results

5. These financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information of the Company and the balance sheet and the statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the

Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the financial results by the Directors of the Company, as aforesaid.

6. In preparing the financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
7. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Financial Results

8. Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.
9. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - i. Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - ii. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - iv. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report

to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- v. Evaluate the overall presentation, structure and content of the standalone financial results including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

10. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025, and the published unaudited year-to-date figures up to the third quarter of the current financial year, which are subjected to a limited review by us, as required under the Listing Regulations.

For Laxmikant Kabra & Co LLP

Chartered Accountants

Firm Reg. No.: 117183W/ W100736



CA Siddhant Kabra

Partner

Membership No.: 193348



Place: Thane

Date: 26th May 2025

UDIN: 25193348BMHXWV9424