



# **VILIN BIO MED LIMITED**

**An ISO 9001-2008 & GMP certified Company**

October 30, 2024

To,  
National Stock Exchange of India Limited  
Exchange Plaza,  
Bandra Kurla Complex, Bandra (East)  
Mumbai – 400051

**Symbol- VILINBIO**

**Sub: Outcome of Board Meeting**

**Ref: Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company at its Meeting held on Wednesday, October 30, 2024, has inter-alia, considered and approved the unaudited Standalone Financial Results along with the Limited Review Report for the Half Year ended September 30, 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) which has been duly reviewed and recommended by the Audit Committee of the Company.

A copy of the signed Results along with Limited Review Report issued by the Statutory Auditors M/s. PPKG & Co., Chartered Accountants, is attached herewith.

The Financial Results are also hosted on the website of the company at [www.vilinbiomed.co.in](http://www.vilinbiomed.co.in) and National Stock Exchange of India Limited at [www.nseindia.com](http://www.nseindia.com)

The Board Meeting commenced at 2:00 P.M. and concluded at 3:15 P.M.

We request you to kindly take the above information on record.

Thanking You

Yours sincerely

For **Vilin Bio Med Limited**

**Viswa Prasad Sadhanala**

**Director**

**(DIN: 08068933)**

Encl: as above

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**Registered Office:** Sy. No. 115/GF/J, Hanumanji Colony, Brig Sayeed Road, Bowenpally, Hyderabad – 500009, Telangana.

**Manufacturing Unit:** Unit-II, Khasra No. 85, Madhopur Village, Roorkee, Haridwar- 247667, Uttarakhand.

**Tel No:** 040- 79618843

**CIN:** L24230TG2005PLC046689

**E-mail:** [cs@vilinbiomed.co.in](mailto:cs@vilinbiomed.co.in)

**GST:** 36AACCV1433D1ZR

**Website:** [www.vilinbiomed.co.in](http://www.vilinbiomed.co.in)



# VILIN BIO MED LIMITED

An ISO 9001-2008 & GMP certified Company

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF-YEAR ENDED SEPTEMBER 30, 2024						
(Rs. in Lakhs)						
	Particulars	Half - Year Ended			Year Ended	
		30-Sep	31-Mar	30-Sep	31-Mar	31-Mar
		2024	2024	2023	2024	2023
		Unaudited	Unaudited	Unaudited	Audited	Audited
<b>I</b>	<b>Income</b>					
(a)	Revenue from Operations	449.32	815.92	764.57	1,580.49	1,231.30
(b)	Other Income	21.62	21.62	10.81	32.43	2.44
	<b>Total Revenue</b>	<b>470.94</b>	<b>837.54</b>	<b>775.38</b>	<b>1,612.92</b>	<b>1,233.74</b>
<b>II</b>	<b>Expenses</b>					
(a)	Cost of Materials Consumed	377.79	796.51	483.04	1,279.55	709.53
(b)	Purchase of Stock in Trade	-	-	-	-	-
(c)	Changes in Inventories of Stock-in-Trade, Work in Progress and Finished Goods	-	21.06	-	21.06	7.58
(d)	Employee Benefit Expenses	13.02	44.73	35.65	80.38	77.74
(e)	Finance Cost	40.93	40.82	37.76	78.58	64.84
(f)	Depreciation and Amortisation Expenses	7.45	5.39	7.62	13.01	16.76
(g)	Other Expenses	16.37	10.84	106.99	117.83	179.12
	<b>Total Expenses</b>	<b>455.56</b>	<b>919.35</b>	<b>671.06</b>	<b>1,590.40</b>	<b>1,055.58</b>
<b>III</b>	Profit / (Loss) Before Exceptional Items and Tax	<b>15.38</b>	<b>(81.80)</b>	<b>104.32</b>	<b>22.52</b>	<b>178.16</b>
	Exceptional Items	-	-	-	-	-
	Profit / (Loss) Before Tax	<b>15.38</b>	<b>(81.80)</b>	<b>104.32</b>	<b>22.52</b>	<b>178.16</b>
<b>IV</b>	Tax Expense:					
	(1) Current Tax	2.85	(22.01)	27.12	5.11	52.83
	(2) Deferred Tax	0.09	0.87	0.29	1.16	0.84
	Profit / (Loss) for the Period from Continuing Operations	<b>12.44</b>	<b>(60.67)</b>	<b>76.91</b>	<b>16.24</b>	<b>124.50</b>
	Profit / (Loss) from Discontinued Operations	-	-	-	-	-
	Tax Expense of Discontinued Operations	-	-	-	-	-
	Profit / (Loss) from Discontinued Operations (After Tax)	-	-	-	-	-
<b>V</b>	Profit / (Loss) for the Period	<b>12.44</b>	<b>(60.67)</b>	<b>76.91</b>	<b>16.24</b>	<b>124.50</b>
	Other Comprehensive Income					
	A (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-
	Total Comprehensive Income for the period (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	-	-	-	-	-
<b>VI</b>	Earnings Per Equity Share - Basic and Diluted	<b>0.09</b>	<b>(0.43)</b>	<b>0.55</b>	<b>0.12</b>	<b>1.25</b>

Registered Office: Sy. No. 115/GF/J, Hanumanji Colony, Brig Sayeed Road, Bowenpally, Hyderabad – 500009, Telangana.  
Manufacturing Unit: Unit-II, Khasra No. 85, Madhopur Village, Roorkee, Haridwar- 247667, Uttarakhand.

Tel No: 040- 79618843

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# VILIN BIO MED LIMITED

An ISO 9001-2008 & GMP certified Company

## Notes to Accounts:

1. The financial results of the Company for the half year ended September 30, 2024, have been audited by the statutory auditors of the Company. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on October 30, 2024.
2. The Financial results are prepared in accordance with the accounting standards prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of the Companies (Accounting) Rules, 2014 (as amended) and other recognized accounting practices and policies as applicable.
3. The statement includes the result for the half year ended September 30, 2024, being the balancing figure between audited figures in respect of the full financial year ended March 31, 2024 and the figures up to half year ended September 30, 2024.
4. The financial results and other financial information for the corresponding preceding half year ended September 30, 2024 have not been subject to limited review / audit by the statutory auditor. However, the management has exercised necessary due diligence ensure that the financial result for this period provide a true and fair review of the Company's affair.
5. The Company's business activity primely falls within a single business segment i.e., manufacturing of pharmaceutical products. The company operated only in one geographical segment i.e., domestic.
6. Previous period's / year's figures have been re-grouped / re-arranged wherever necessary to correspond with the Current year's Classification / Disclosures.
7. The Company is upgrading the facilities as per the guidelines of the DCGI. The unit resumes its operations shortly.
8. The company had cleared all the pending dues to the banks now there is no pending dues.
9. The company has completed fresh issue of Equity Shares by Initial Public Offer ("IPO") of Rs. 1200.00 Lakhs of 40,00,000 Equity Shares of face value Rs.10/- each at an issue price of Rs.30/- per equity share. The Equity Shares of the company were listed on National Stock Exchange of India Limited ("NSE") Emerge Platform on June 30, 2023. The details of utilization of the net proceeds as mentioned below:

(Rupees in Lakhs)

Particulars	As Per the Prospectus	Utilised amount as on 30.09.2024	Balance
Meeting additional working capital requirements	850	850	0
General Corporate Purpose	250	68.35	181.65
Public Issue Expenses	100	97.08	2.92
<b>Total</b>	<b>1200</b>	<b>1015.43</b>	<b>184.57</b>

\*The Un-utilized amount of Rs. 184.57 Lakhs is maintained in the Bank account with Scheduled Commercial Bank.

Date: October 30, 2024  
Place: Hyderabad

By the order of the Board  
For Vilin Bio Med Limited

Viswa Prasad Sadhanala  
Director  
(DIN: 08068933)

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**VILIN BIO MED LIMITED**  
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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars		As at 30-Sep-2024	As at 31-Mar-2024
		(Unaudited)	(Audited)
<b>I</b>	<b>EQUITY AND LIABILITIES</b>		
(A)	<b>Shareholder's Funds</b>		
(a)	(a) Share Capital	1,395.00	1,395.00
(b)	(b) Reserves and Surplus	901.44	889.00
(c)	(c) Money received against Share Warrants	-	-
		<b>2,296.44</b>	<b>2,284.00</b>
(B)	<b>Non-Current Liabilities</b>		
(a)	Long Term Borrowings	-	20.87
(b)	Other Long-Term Liabilities	-	-
(c)	Deferred Tax Liabilities (Net)	8.25	8.16
(d)	Other Non-Current Liabilities	-	-
		<b>8.25</b>	<b>29.02</b>
(C)	<b>Current Liabilities</b>		
(a)	Short Term Borrowings	735.47	662.12
(b)	Trade Payables		
(i)	Total Outstanding due to MSME Unit	-	-
(ii)	Total Outstanding dues other than MSME Unit	130.66	195.34
(c)	Other Current Liabilities	107.25	11.89
(d)	Short Term Provisions	59.93	58.01
		<b>1,033.30</b>	<b>927.35</b>
	<b>Total Equity and Liabilities</b>	<b>3,337.99</b>	<b>3,240.37</b>
<b>II</b>	<b>ASSETS</b>		
(A)	<b>Non-Current Assets</b>		
(a)	Property, Plant and Equipment and Intangible Assets		
(i)	Property, Plant and Equipment	131.45	138.27
(ii)	Capital work-in-progress	19.91	-
(iii)	Intangible Assets	-	-
(b)	Non - Current Investments	-	-
(c)	Deferred Tax Assets (Net)	-	-
(d)	Long Term Loans and Advances	436.06	466.06
(e)	Other Non-Current Assets	774.50	774.50
		<b>1,361.92</b>	<b>1,378.83</b>
(B)	<b>Current Assets</b>		
(a)	Inventories	410.79	446.75
(b)	Trade Receivables	674.10	568.41
(c)	Cash and Cash Equivalents	614.71	604.94
(d)	Short Term Loans and Advances	117.84	117.59
(e)	Other Current Assets	158.62	123.87
		<b>1,976.07</b>	<b>1,861.55</b>
	<b>Total Assets</b>	<b>3,337.99</b>	<b>3,240.38</b>

**Date: October 30, 2024**  
**Place: Hyderabad**

By the order of the Board  
For Vilin Bio Med Limited

**Viswa Prasad Sadhanala**  
**Director**  
**(DIN: 08068933)**

**Registered Office:** Sy. No. 115/GF/J, Hanumanji Colony, Brig Sayeed Road, Bowenpally, Hyderabad – 500009, Telangana.  
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# VILIN BIO MED LIMITED

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CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024		
Particulars	As at 30-Sep-2024	As at 31-Mar-2024
	Un Audited	Audited
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax and Extra-ordinary Items	15.38	22.53
<b>Adjustment For</b>		
Depreciation	7.45	13.01
Foreign Exchange		
Gain or Loss on Sale of Fixed Assets		
Gain or Loss on Sale of Investment		
Finance Cost	40.93	78.58
Dividend Income		
Other adjustment of Non-Cash Item		
Other adjustment to reconcile Profit		
	<b>48.38</b>	<b>91.59</b>
<b>Adjustment For working Capital Change</b>		
Adjustment for Increase/Decrease in Inventories	35.96	(358.87)
Adjustment for Increase/Decrease in Trade Receivables	(105.70)	(8.36)
Adjustment for Increase/Decrease in Other Current Assets	(34.75)	(41.69)
Adjustment for Increase/Decrease in Other Non-Current Assets	0	(58.37)
Adjustment for Increase/Decrease in Short Term Borrowings	73.35	212.12
Adjustment for Increase/Decrease in Long term Loans and Advances	30.00	(371.22)
Adjustment for Increase/Decrease in Short Term Loans and advances	(0.25)	(45.71)
Adjustment for Increase/Decrease in Trade Payables	(64.68)	<b>76.40</b>
Adjustment for Increase/Decrease in Other Current Liabilities	95.36	<b>(14.54)</b>
Adjustment for Provisions	1.91	3.68
<b>Total Adjustment for Working Capital (B)</b>	<b>31.20</b>	<b>(606.56)</b>
<b>Total Adjustment to reconcile Profit (A+B)</b>	<b>79.58</b>	<b>(514.97)</b>
<b>Net Cash Flow from (Used in) Operations</b>	<b>94.96</b>	<b>(492.44)</b>
Dividend Received		
Interest Received	(21.62)	(32.43)
Interest Paid		-
Income Tax Paid / Refund	(2.85)	(5.11)
<b>Net Cash Flow from (used in) operation before Extra-ordinary Items</b>	<b>70.49</b>	<b>(529.98)</b>
Proceeds from Extra-ordinary Items		
Payment for Extra-ordinary Items		
<b>Net Cash Flow from Operating Activities</b>	<b>70.49</b>	<b>(529.98)</b>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Fixed Assets		
Proceeds from Investment or Equity Instruments		
Purchase of Fixed Assets	20.54	0.13
Purchase of Investments or Equity Instruments		
Interest Received	21.62	32.43
Dividend Received		
Cash Receipt from Sale of Interest in Joint Venture		
Cash Payment to acquire Interest in Joint Venture		
Cash Flow from losing Control of Subsidiaries		
Cash Payment for acquiring Control of Subsidiaries		
Proceeds from Government Grant		
Other Inflow / Outflow of Cash		
<b>Net Cash Flow from (Used in ) in Investing Activities before Extra-ordinary Items</b>	<b>1.08</b>	<b>32.30</b>
Proceeds from Extra Ordinary Items		
Payment for Extra Ordinary Item		
<b>Net Cash Flow from (Used in ) in Investing Activities</b>	<b>1.08</b>	<b>32.30</b>
<b>Cash Flows from Financial Activities</b>		
Proceeds from Issue of Shares	0	400.00

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# VILIN BIO MED LIMITED

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Proceeds from Issuing shares for security premium	0	800.00
Proceeds from Issue of Debenture / Bonds / Notes		
Redemption of Preference Shares		
Redemption of Debentures		
Proceeds from other Equity Instruments		
Proceeds from Borrowing		
Repayment of Borrowing	20.87	22.25
Dividend Paid		
Interest Paid	40.93	78.58
Income Tax Paid / Refund		
<b>Net Cash Flow from (Used in ) in Financial Activities before Extra-ordinary Items</b>	<b>(61.80)</b>	<b>1,099.17</b>
Proceeds from Extra-ordinary Items		
Payment for Extra-ordinary Items		
<b>Net Cash Flow from (Used in) in Financial Activities</b>	<b>(61.80)</b>	<b>1,099.17</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents before effect of Exchange Rate changes</b>	<b>9.77</b>	<b>601.49</b>
Effect of Exchange Rate change on Cash and Cash Equivalents		
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>9.77</b>	<b>601.49</b>
Cash and Cash Equivalents at beginning of period	604.94	3.45
<b>Cash and Cash Equivalents at end of period</b>	<b>614.71</b>	<b>604.94</b>

**Date: October 30, 2024**  
**Place: Hyderabad**

By the order of the Board  
For Vilin Bio Med Limited

**Viswa Prasad Sadhanala**  
**Director**  
**(DIN: 08068933)**

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To  
The Board of Directors  
Vilin Bio Med Limited  
Sy. No. 115/GF/J, Har.umanji Colony,  
Brig Sayeed Road, Bowenpally,  
Secunderabad – 500009.

Dear Sirs,

**Subject: Disclosure for utilization of issue proceeds for Listed Entities on NSE EMERGE**


We, PPKG & Co, Chartered Accountants, have verified the Books of Accounts of the Company and other relevant records produced before us. On the basis of such verification and according to information and explanations given to us, we confirm that the Company has incurred the following expenditure from the utilization of issue proceeds.

Rupees in Lakhs

Sr. No	Objects as disclosed in the offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount upto 30.09.2024	Utilized Amount as on 30.09.2024	Remarks
1	Meeting additional working capital requirements	850	850	0	
2	General Corporate Purpose	250	68.35	181.65	
3	Public Issue Expenses	100	97.08	2.92	
<b>TOTAL</b>		<b>1200</b>	<b>1015.43</b>	<b>184.57</b>	

This Certificate is intended for your information or to be provided to any entity or Regulatory Authority in connection with the utilization of issue proceeds and is not to be used, referred to or distributed for any other purpose without our written consent.

For M/s. PPKG & Co  
Chartered Accountants  
Firm Registration No. 0096555

  
Girdhari Toshniwal

Partner

Membership No. 205140

UDIN: 24205140BKALNY5834



Date: 30/10/2024

Place: Hyderabad

## INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To  
The Board of Directors  
Vilin Bio Med Limited  
Sy. 115/GF/J, Hanumanji Colony,  
Brig Sayeed Road, Bowenpally  
Secunderabad- 500003, Telangana

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Results of Vilin Bio Med Limited (the "Company") for the Half-Year ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the Recognition and Measurement principles laid down in the Accounting Standard – 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 (ICAI). A Review of the Interim Financial Information consists of making inquiries, primarily of the 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 specified under Section 143(10) of the Companies Act, 2013 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.
4. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying



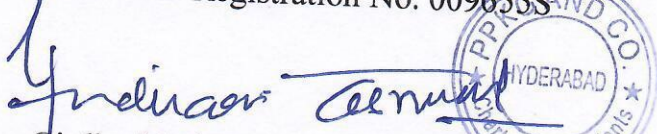


Statement, prepared in accordance with the applicable Accounting Standards and other Accounting Principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PPKG & Co

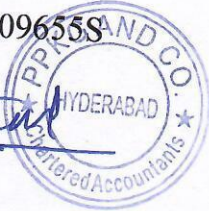
Chartered Accountants

ICAI Firm Registration No. 009655S

  
Girdhari Lal Toshniwal

Partner

Membership No. 205140



Date: 30/10/2024

Place: Hyderabad

UDIN: 24205140BKALN23556