



KABRADRUGSLIMITED

CIN-L02423MP1989PLC005438

To
Department of Corporate Services
BSE Ltd
P.J. Towers, Dalal Street,
Mumbai 400001

13th November 2023

Stock Code: 524322

Subject: Unaudited Financial Result for quarter ending 30th September, 2023 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Dear Madam/ Sir,

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith unaudited financial result for quarter ended 30th September, 2023.

This is for your information and record.

For Kabra Drugs Limited

KN Anand
Director
DIN:03230186



Kabra Drugs Ltd.

CIN:- L02423MP1989PLC005438

Regd. Office: Shop No. 270, Shastri Market, Indore - 452001

Email:- kabradrugs@gmail.com

Statement of Audited Financial Results for the Quarter & Half Year Ended September 30, 2023

Sl no.	Particulars	Quarter Ended			Six Months Ended		(Rs. In lacs)
		30 Sep 23	30 Jun 23	30 Sep 22	30 Sep 23	30 Sep 22	Year Ended 31 Mar 2023
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME						
(a)	Revenue From Operation	-	-	-	-	-	-
(b)	Other Income	-	-	0.64	-	0.64	0.64
	Total Income from Operations (Net)	-	-	0.64	-	0.64	0.64
2	EXPENSES						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(c)	Employee benefit expense	11.25	7.11	5.40	18.36	10.44	23.16
(d)	Finance Costs	-	-	-	-	-	-
(e)	Depreciation and amortization expense	-	-	-	-	-	-
(f)	Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2.17	5.10	1.35	7.27	3.69	11.27
	Total Expenses	13.42	12.21	6.75	25.63	14.13	34.43
3	Profit / (Loss) from operations before exceptional items Tax (1-2)	(13.42)	(12.21)	(6.11)	(25.63)	(13.49)	(33.79)
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) before Tax (3 ± 4)	(13.42)	(12.21)	(6.11)	(25.63)	(13.49)	(33.79)
6	Tax Expense	-	-	-	-	-	-
7	Net Profit / (Loss) after Tax (5 - 6)	(13.42)	(12.21)	(6.11)	(25.63)	(13.49)	(33.79)
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7 ± 8)	(13.42)	(12.21)	(6.11)	(25.63)	(13.49)	(33.79)
10	Paid-up equity share capital (Face Value of Rs.10/- each)	438.86	438.86	438.86	438.86	438.86	438.86
11	Other Equity	-	-	-	-	-	(511.96)
12	Earnings Per Share (of Rs. 10/- each) (not annualised):						
(a)	Basic	(0.31)	(0.28)	(0.14)	(0.58)	(0.31)	(0.77)
(b)	Diluted	(0.31)	(0.28)	(0.14)	(0.58)	(0.31)	(0.77)



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(Rs. in Lakhs)

Standalone Statement of Assets and Liabilities		As at 30th September, 2023	As at 31st March, 2023
Particulars		Un-Audited	Audited
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Other intangible assets	-	-
	Investments in subsidiaries, associates and joint ventures	-	-
	Financial assets		
	Investments	-	-
	Loans	-	-
	Other financial assets	-	-
	Income Tax assets (net)	-	-
	Deferred tax assets (net)	-	-
	Other non-current assets	2.32	2.32
	Sub-total - Non-Current Assets	2.32	2.32
2	Current assets		
	Inventories	-	-
	Financial assets		
	Investments	-	-
	Trade receivables	60.05	60.05
	Cash and cash equivalents	0.25	0.30
	Bank balances other than Cash and Cash equivalents above	-	-
	Loans, Current	4.35	4.35
	Other financial assets	-	-
	Other current assets	3.34	3.34
	Assets classified as held for sale	-	-
	Sub-total - Current Assets	67.99	68.04
	TOTAL - ASSETS	70.31	70.36
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity Share capital	438.86	438.86
	Other equity	(537.59)	(511.96)
	Sub-total - Shareholders' funds	(98.73)	(73.10)
2	LIABILITIES		
	Non-current liabilities		
	Financial liabilities		
	Borrowings, non-Current	-	-
	Provisions	-	-
	Income tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	-	-
3	Current liabilities		
	Financial liabilities		
	Borrowings, Current	159.93	138.19
	Trade payables, Current	-	-
	Other financial liabilities	-	-
	Other current liabilities	9.11	5.27
	Provisions	-	-
	Current tax liabilities (net)	-	-
	Sub-total - Current liabilities	169.04	143.46
	TOTAL - EQUITY AND LIABILITIES	70.31	70.36



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Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2023.
- 2 The Statutory Auditors have carried out a limited review of the above financial result.
- 3 Company has only one segment and hence no separate segment result has been given.
- 4 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 5 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

By order of the Board
For, Kabra Drugs Ltd.



KN.Anand
Director

DIN: 03230186

Place : Indore

Date : 13th November, 2023



Kabra Drugs Ltd.

CIN:- L02423MP1989PLC005438

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STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2023

(Rs. in Lakhs, unless otherwise stated)

Particulars	30.09.2023	30.09.2022
	Rupees	Rupees
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax	- 25.63	- 13.49
Adjustment For :		
Share of (profit)/loss from investment in partnership firm	-	-
Depreciation/ amortization on continuing operation	-	-
Pre-operating Expense	-	-
Interest expenses	-	-
Operating profit before working capital changes	- 25.63	- 13.49
Movement in Working Capital :		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	-	-
Increase/(decrease) in Short Term Loan & Advances	-	1.78
Increase/(decrease) in Current Liabilities	3.84	0.11
Increase/(decrease) in Trade Payable	-	-
Increase/(decrease) in Other Current Assets	-	-
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities(A)	- 21.79	- 11.82
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments in Equity Instruments	-	-
Purchase / Sale of Fixed Assets	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Net Cash Flow from Investing Activities(B)	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	21.74	11.79
Proceed from Preferential Warrants	-	-
Net Cash Flow from Financing Activities(C)	21.74	11.79
Net increase/(decrease) in cash & cash equivalents(A+B+C)	- 0.05	0.03
Cash and Cash equivalents (Opening Balance)	0.30	0.13
Cash and Cash equivalents (Closing Balance)	0.25	0.10

Previous year figure have been regrouped/ reclassified wherever necessary





RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, Email : rishisekhri@gmail.com

Limited Review Report on unaudited standalone financial results

To the Board of Directors of Kabra Drugs Limited

1. We have reviewed the accompanying Statement of unaudited Standalone financial results of **Kabra Drugs Limited** for the quarter ended 30 September 2023 ("the Statement")' being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (Listing Regulations').
2. This Statement, which is the responsibility of the management and approved by the 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 and in compliance with Regulation 33 of the Listing Regulations. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and is substantially less than the audit conducted in accordance with the standards on Auditing Specified under section 143(10) of the Act, 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 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 Indian Accounting Standards, i.e. Ind AS 34 as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India 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 including the manner in which it is to be disclosed, of that it contains any material misstatement.

FOR, RISHI SEKHRI AND ASSOCIATES,

Chartered Accountants

FRN: 128216W

CA RISHI SEKHRI

Partner

MEMBERSHIP NO.126656

Place: MUMBAI

Date: 13.11.2023

UDIN: 23126656BGWLKN8351





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CIN-L02423MP1989PLC005438

To
The Deputy Gen. Manager,
Dept.of Corporate Services,
BSE Ltd,
P.J. Tower, Dalal Street,
Mumbai – 400 001.

13 November 2023

Subject: Undertaking for Non-Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended 30th September 2023.

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) on a quarterly basis for public issue, rights issue, preferential issue etc.,-

(a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;

(b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. KN Anand, Director of Kabra Drugs Limited hereby certify that Compliances of Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to the company as the company has not issued any share by way of public issue, right issue, preferential issue etc. for the quarter ended 30th September 2023.

For Kabra Drugs Limited

KN Anand
Director
DIN:03230186



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