

### KABRADRUGSLIMITED

14 August 2023

CIN-L02423MP1989PLC005438

To
The Deputy Gen. Manager,
Dept.of Corporate Services,
BSE Ltd,

P.J. Tower, Dalal Street,

Mumbai – 400 001.

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

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
June, 2023.

Kindly acknowledge the receipt and take the same on your record.

Thanking You, Yours Faithfully,

For Kabra Drugs Limited

KN Anand Director

DIN:03230186

REGD OFFC: SHOP NO. 270, SHASTRI MARKET, INDORE M.P. PHONE NO : 91- 9884624100

## Kabra Drugs Ltd

CIN:- L02423MP1989PLC005438

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

Email:- kabradrugs@gmail.com

(Rs. In lacs)

	Statement of Un-audited Standalone Financial	Results for the Quarter Ended June 30, 2023			
SI no.	Particulars	Quarter Ended		Year Ended	
		30 Jun 23	31 Mar 23	30 Jun 22	31 Mar 23
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Audited
	INCOME				
(a)	Gross Revenue from sale of products	-	-	-	-
(b)	Other Operating Revenue	-	-	-	0.64
1	Revenue from Operations	-	-	-	0.64
2	Other Income	-	-	-	-
3	Total Income	-	-	-	0.64
	EXPENSES				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of Stock-in-Trade	-			
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-
(d)	Employee benefit expense	7.11	8.39	5.04	23.16
(e)	Finance Costs	-	-	-	-
(f)	Depreciation and amortization expense	-	-	-	-
(g)	Other expenses	5.10	5.84	2.34	11.27
4	Total Expenses	12.21	14.23	7.38	34.43
5	Profit / (Loss) from operations before exceptional items Tax (1-2)	(12.21)	(14.23)	(7.38)	(33.79)
6	Exceptional Items	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	(12.21)	(14.23)	(7.38)	(33.79)
8	Tax Expense	-	-	-	-
9	Net Profit / (Loss) after Tax (7 - 8)	(12.21)	(14.23)	(7.38)	(33.79)
10	Other Comprehensive Income (net of tax )	-	-	-	-
	(i) Items that will not be reclassified to profit or loss	-	-	-	-
A	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-
В	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
11	Total Comprehensive Income for the period (9 $\pm$ 10)	(12.21)	(14.23)	(7.38)	(33.79)
12	Paid-up equity share capital (Face Value of Rs.10/- each)	438.86	438.86	438.86	438.86
13	Other Equity	-	-	-	(511.96)
14	Earnings Per Share (of Rs. <u>10</u> /- each) (not annualised):				
	(a) Basic	(0.28)	(0.32)	(0.17)	(0.77
	(b) Diluted	(0.28)	(0.32)	(0.17)	(0.77)

### 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 August 14, 2023. The Statutory Auditors have carried out a limited review of the above financial result.
- 2 Company has only one segment and hence no separate segment result has been given.
- 3 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 4 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

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By order of the Board For, Kabra Drugs Ltd

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KN Anand Director DIN: 03230186

Place : Indore
Date : 14th August, 2023



# 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 of KABRA DRUGS LIMITED for the quarter ended 30 June 2023 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

#### 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 June 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 f.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, or that it contains any material misstatement.

MEMBERS

For, Rishi Sekhri and Associates

Chartered Accountants
FRN: 128216W

VIV

CA Rishi Sekhri

Partner

MEMBERSHIP NO. 126656

PLACE: Mumbai Date: 14/08/2023

UDIN: 23126656AKBNOB7516



## KABRADRUGSLIMITED

CIN-L02423MP1989PLC005438

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

14 August 2023

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

For Kabra Drugs Limited

KN Anand Director

DIN:03230186

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