



KABRADRUGSLIMITED

CIN-L02423MP1989PLC005438

To
listing Department,
BSE Limited,
P J Tower, Dalal Street
Mumbai-400001

November 13, 2021

Dear Sir/Madam,

Subject: Unaudited Financial Result for quarter ending 30th September, 2021 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 September, 2021.

Kindly take the same on your record and oblige.

Thanking You,

For Kabra Drugs Limited


Authorized / Director



REGD OFFC: SHOP NO. 270, SHASTRI MARKET, INDORE M.P.

PHONE NO 0731-4247626

Email - kabradrugs@gmail.com, website- www.kabradrugs.com

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, 2021

| Sl no. | Particulars | Quarter Ended | | | Six Months Ended | | (Rs. In lacs) |
|--------|---|---------------|---------------|---------------|------------------|---------------|------------------------|
| | | 30-Sep-21 | 30-Jun-21 | 30-Sep-20 | 30-Sep-21 | 30-Sep-20 | Year Ended 31 Mar 2021 |
| | (Refer Notes Below) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | INCOME | | | | | | |
| (a) | Revenue From Operation | - | - | - | - | - | - |
| (b) | Other Income | - | - | - | - | - | - |
| | Total Income from Operations (Net) | - | - | - | - | - | - |
| 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 | 1.06 | 1.50 | - | 2.56 | - | 4.80 |
| (d) | Finance Costs | - | - | - | - | - | - |
| (e) | Depreciation and amortization expense | - | - | - | - | - | 3.12 |
| (f) | Other expenses(Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 1.75 | 4.66 | 0.35 | 6.41 | 4.06 | 10.08 |
| | Total Expenses | 2.81 | 6.16 | 0.35 | 8.97 | 4.06 | 18.00 |
| 3 | Profit / (Loss) from operations before exceptional items Tax (1-2) | (2.81) | (6.16) | (0.35) | (8.97) | (4.06) | (18.00) |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit / (Loss) before Tax (3 ± 4) | (2.81) | (6.16) | (0.35) | (8.97) | (4.06) | (18.00) |
| 6 | Tax Expense | - | - | - | - | - | - |
| 7 | Net Profit / (Loss) after Tax (5 - 6) | (2.81) | (6.16) | (0.35) | (8.97) | (4.06) | (18.00) |
| 8 | Other Comprehensive Income (net of tax) | - | - | - | - | - | - |
| 9 | Total Comprehensive Income for the period (7 ± 8) | (2.81) | (6.16) | (0.35) | (8.97) | (4.06) | (18.00) |
| 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 | - | - | - | - | - | (459.63) |
| 12 | Earnings Per Share (of Rs. 10/- each) (not annualised): | | | | | | |
| (a) | Basic | (0.06) | (0.14) | (0.01) | (0.20) | (0.09) | (0.41) |
| (b) | Diluted | (0.06) | (0.14) | (0.01) | (0.20) | (0.09) | (0.41) |



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(Rs. in Lakhs)

| Standalone Statement of Assets and Liabilities | | As at 30th September, 2021 | As at 31st March, 2021 |
|--|--|----------------------------|------------------------|
| Particulars | | Un-Audited | Audited |
| A | ASSETS | | |
| 1 | Non-current assets | | |
| | Property, plant and equipment | 1.00 | 1.00 |
| | 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 | 3.32 | 3.32 |
| 2 | Current assets | | |
| | Inventories | - | - |
| | Financial assets | | |
| | Investments | - | - |
| | Trade receivables | 125.47 | 125.47 |
| | Cash and cash equivalents | 0.10 | 0.90 |
| | Bank balances other than Cash and Cash equivalents above | 0.11 | 0.08 |
| | Loans, Current | 7.13 | 7.13 |
| | Other financial assets | - | - |
| | Other current assets | 3.34 | 3.34 |
| | Assets classified as held for sale | - | - |
| | Sub-total - Current Assets | 136.15 | 136.92 |
| | TOTAL - ASSETS | 139.47 | 140.24 |
| B | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | Equity Share capital | 438.86 | 438.86 |
| | Other equity | (468.60) | (459.63) |
| | Sub-total - Shareholders' funds | (29.74) | (20.77) |
| 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 | 93.67 | 90.05 |
| | Trade payables, Current | 18.73 | 18.73 |
| | Other financial liabilities | 48.46 | 43.88 |
| | Other current liabilities | 8.35 | 8.35 |
| | Provisions | - | - |
| | Current tax liabilities (net) | - | - |
| | Sub-total - Current liabilities | 169.21 | 161.01 |
| | TOTAL - EQUITY AND LIABILITIES | 139.47 | 140.24 |



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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, 2021.
- 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

Place : Indore

Date : 13th November, 2021



By order of the Board
For, Kabra Drugs Ltd.

A handwritten signature in blue ink, appearing to be 'R.M.Z.', written over a horizontal line.

Director/Compliance Officer

Kabra Drugs Ltd.
CIN:- L02423MP1989PLC005438

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

STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2021

(Rs. in Lakhs, unless otherwise stated)

| Particulars | 30.09.2021 | 30.09.2020 |
|--|---------------|---------------|
| | Rupees | Rupees |
| A. CASH FLOW FROM OPERATING ACTIVITIES: | | |
| Profit before tax | - 8.97 | - 4.06 |
| 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 | - 8.97 | - 4.06 |
| Movement in Working Capital : | | |
| Increase/ (decrease) in Inventory | - | - |
| Increase/ (decrease) in Trade receivables | - | - |
| Increase/ (decrease) in Short Term Loan & Advances | - | - |
| Increase/ (decrease) in Current Liabilities | 4.58 | 3.71 |
| Increase/ (decrease) in Trade Payable | - | - |
| Increase/ (decrease) in Other Current Assets | - | - |
| Direct taxes paid (net of refunds) | - | - |
| Net Cash Flow from Operating Activities(A) | - 4.39 | - 0.35 |
| 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 | 3.62 | - |
| Proceed from Preferential Warrants | - | - |
| Net Cash Flow from Financing Activities(C) | 3.62 | - |
| Net increase/ (decrease) in cash & cash equivalents(A+B+C) | - 0.77 | - 0.35 |
| Cash and Cash equivalents (Opening Balance) | 0.98 | 1.10 |
| Cash and Cash equivalents (Closing Balance) | 0.21 | 0.75 |

Previous year figure have been regrouped/ reclassified wherever necessary

As per our report of even date
For, Rishi Sekhri and Associates
Chartered Accountants
FRN: 128216W

Sd/-
CA Rishi Sekhri
Partner
M.No.: 126656
Place: Mumbai
Date : 13th November, 2021

For and on Behalf of the Board

Sd/-
Director

Place: Indore
Date : 13th November, 2021



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, 26419136, Email : rishisekhri@gmail.com

INDEPENDENT AUDITORS' REVIEW REPORT ON THE STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

To
The Board of Directors of
KABRA DRUGS LTD.
Indore

We have reviewed the unaudited standalone financial results of KABRA DRUGS LTD. ("the Company") for the quarter ended September 30, 2021 which are included in the accompanying 'Statement of Standalone Unaudited Financial Results for the quarter ended September 30, 2021 and notes thereon (together referred to as the 'Standalone Statement')'. The Standalone Statement has been prepared 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, 2015).

This Standalone 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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Standalone Statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of 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 Standard of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the Standalone Statement has not been prepared in all material respects in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other recognized accounting practices generally accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, RISHI SEKHRI AND ASSOCIATES,
Chartered Accountants
FIRN: 128216W

CA RISHI SEKHRI
PARTNER
MEMBERSHIP NO. 126656
PLACE: MUMBAI
DATE: 13.11.2021
UDIN: 21126656AAADWE3426

