



V. S. JADON & CO. VALUERS LLP

J-1031, 1st Floor, Akshar Business Park, Plot No. 03, Sector 25, Vashi,
Near APMC Market, Navi Mumbai - 400703 Tel: +91-22- 46090378 / 79 / 80
E-mail: admin@vsjadon.com, Website: www.vsjadon.com

January 23, 2024

To,
Board of Directors,
Kabra Drugs Limited,
Shop No. 270, Shastri Market, Indore – 452001

Sub - Report on Floor Price for Preferential Allotment of Equity Shares of Kabra Drugs Limited (“KDL”) calculated in accordance with Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

Sir/s,

We refer to our discussion with management of Kabra Drugs Limited (“KDL” or “the Company”) have requested Registered Valuer Entity (RVE) V S Jadon & Co. Valuers LLP to carry out valuation of KDL for the purpose of determination of floor price in accordance with SEBI regulations for the purpose of preferential allotment as on relevant date i.e. January 18, 2024.

We are herewith enclosing the valuation report detailing our estimated fair value of the equity share of KDL, the methodologies employed, and the assumptions considered in the valuation. This report sets out our scope of work, background procedures performed by us, source of information, key value considerations and conclusion of estimated fair value and floor price as per the SEBI regulation of the equity share of the KDL.

This report is our deliverable for the said engagement and is subject to scope, assumptions, exclusions, limitations and disclaimers detailed hereinafter. As such the report is to be read in totality and in conjunction with the relevant documents referred to therein.

Thanking You,
Yours Sincerely,
For V S Jadon & Co. Valuers LLP
IBBI/RV-E/2/2023/191

CA Dhananjay Walke
Partner
RV No. IBBI/RV/02/2020/13637
UDIN – 24127082BKGVVC2201





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Valuation Objective and Summary

Company Description

Kabra Drugs Limited (KDL/Company) was incorporated in the year 1989 and its shares are listed in the Bombay Stock Exchange (BSE). The issued, subscribed and paid-up capital of the Company is Rs. 4,38,86,000/- divided into 4,38,86,00 equity shares of Rs 10/- each.

As per the discussion and disclosures in the management report in latest available financial year, Company is not engaged in any activity and the management is looking for a right opportunity to make the Company operational. Due to scarcity of working capital funds, the Company is not able to perform any business activities. To make the Company operational, the board is making its best effort to implement the cost reduction measures to the extent feasible.

The Company's future development would depend upon the commencement of its operational activities

Purpose of Valuation

As per the discussion held with the management, valuer understand that the Company propose to undertake preferential allotment of equity shares and hence, the management of the Company propose to determine fair value of equity shares, to comply the requirements laid down under Regulation 165 and 166A of Chapter V of SEBI (ICDR) Regulations, 2018 (as amended).

Accordingly, the management of KDL has requested V S Jadon & Co. Valuers LLP for appointment as the Registered Valuer (RV) in order to issue the fair value of equity shares valuation report.

Appointment Date	January 08, 2024
Valuation Date	September 30, 2023 (Being date of latest available financials)
Relevant Date	January 18, 2024
Valuation Report Date	January 23, 2024

Object of the Issue

To meet general business requirements addressing Working Capital needs.

Shareholding Pattern before and after proposed preferential issue

Particulars	Before		After	
	No. of Shares Held	% of Share Holding	No. of Shares Held	% of Share Holding
Promoter's Holding			-	-
Non-Promoter's Holding				
1. Institutional Investors			-	-
2. Non-Institutional Investors				
Private Corporate Bodies	1,09,945	2.51	1,09,945	1.10
Directors and Relatives	-	-	-	-
Indian Public	42,10,946	95.95	97,01,446	96.25
Others (including HUF, NRI, IEPF Authorities, etc.)	67,709	1.55	2,67,709	2.65
Total	43,88,600	100	1,00,79,100	100



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Standard of Value

The standard of value used in our valuation of the equity shares of KDL is Fair Market Value. Fair Market Value is defined as: *"The price at which the property would change hands between a willing buyer and a willing seller when the former is not under any compulsion to buy, and the latter is not under any compulsion to sell, both parties having reasonable knowledge of relevant facts. Court decisions frequently state besides that the hypothetical buyer and seller are assumed to be able, as well as willing, to trade and to be well informed about the property and concerning the market for such property."*

Premise of Value

Our opinion of value relied on a "value in use" or a going-concern premise. This premise assumes that the KDL and its undertaking is an ongoing business enterprise with management operating rationally to maximize shareholders' value.

Scope of Work

Determination of estimated fair value for the certification of Floor Price for Preferential Allotment of Equity Shares of Kabra Drugs Limited ("KDL") calculated in accordance with Securities Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018.

We have followed the Companies (Registered Valuers and Valuation) Rules, 2017 & International Valuation Standards (IVS) which are applicable to the assignment while undertaking valuation procedures as per the objective of the assignment.

Our analysis considers the facts and circumstances present at the relevant date/valuation date. Our fair value estimate would most likely be different if another Valuation Date were used. Our valuation exercise was limited to understanding, limited analysis & valuation of the equity shares of KDL.

The factors valuer considered include the history of the business, economic outlook, relevant industry outlook, the financial condition of the business, earnings potential, tangible assets, intangible assets, and the valuation indicators for publicly traded companies engaged in the same or similar line of business.

We affirm that as on execution of this assignment, we are independent party and that to the best of our knowledge and belief, no member of our firm or partner, nor any employee, or person, has any direct or indirect financial interest in the subject company or its stakeholders including directors.

Valuation Procedures

To arrive at our conclusion of value, valuer performed the following procedures:

- Identified the nature of the business and reviewed the existing operations of the KDL.
- Researched the general economic outlook and the outlook for the specific industry at the date of the valuation.
- Identified and analyzed historical operational & financial performance of the KDL.
- Adjusted historical financials to eliminate the effects of exceptional/extraordinary income/expenses, excess and discretionary costs, non-operating revenues and expenses, and non-transferable revenue streams.
- Analyzed tangible and other intangible values.
- In concluding value, valuer considered the Asset, Income, and Market valuation approaches and the following methods under each approach.
- Asset Approach - Net Asset Value and Liquidation Value.
- Income Approach - Capitalization of Earnings, Capitalization of Excess Earnings, Multiple of Discretionary Earnings, and Discounted Future Earnings/Discounted Cash Flow.
- Market Approach - Price multiples from sales of comparable business from BSE/Capitaline.



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Sources of Information

For the purpose of arriving at the fair value, valuer have relied on the information provided to us by the management, which we believe to be reliable, and our conclusions are dependent upon and subject to such information being complete and accurate in all material respects. In connection with this exercise, following information has been received from the Management and / or gathered from public domain:

- Audited Financial Statements of KDL for FY23 and FY22
- Interim Financial Statements for period 1st April 2023 to 30th September 2023 for KDL.
- Trading Data of the company from the BSE Website.
- Publicly available data such as company website, company filings, S&P Capital IQ etc.
- Correspondence with the Management;
- Secondary research and market data on comparable companies and information on recent transactions, to the extent readily available; and
- Such other analysis, reviews and enquiries, as valuer considered relevant.

Assumptions and Limiting Conditions

- Public, industry, statistical, and other information furnished by others, upon which all or portions of this analysis is based, is believed to be reliable. However, valuer make no representation of the accuracy or completeness of such information and have performed no procedures to corroborate the information.
- The company and its representatives warranted to us that the information they supplied was complete and accurate to the best of their knowledge and that the financial statement information reflects the company's results of operations and economic and business conditions in accordance with generally accepted accounting principles unless otherwise noted. The financial statements and other related information supplied by management has been received as correct without further verification. Valuer has not audited, reviewed, or compiled the financial information provided to us and, accordingly, valuer express no audit opinion or any other form of assurance on this information.
- This report and conclusion of value is restricted to the internal use of the management of the company for the sole and specific purpose as noted herein and shall not be used to obtain credit or for any other purpose or by any other party for any purpose. Neither our work product nor any portions thereof, including any conclusions or the identity of our firm, any individuals signing or associated with this report, or the professional associations or organizations with which they are affiliated, shall be disseminated to third parties other than the company, its financial accounting firm and attorneys, and governmental agencies by any means without our prior written consent and approval.
- Valuer or any individual associated with this assignment are not required to provide future services regarding the subject matter of this report, including but not limited to delivering further consultation, giving testimony, or appearing in court or other legal proceedings unless specific arrangements have been made.
- The conclusion of value is valid only for the stated purpose as of the valuation date indicated. Valuer take no responsibility for changes in market conditions and assume no obligation to revise our conclusion of value to reflect events or circumstances which occur after the valuation date.
- Full compliance by the company with all applicable central, state, and local laws and regulations is assumed unless otherwise stated. Furthermore, no effort has been made to determine the possible effect on the company due to future Central, state, or local legislation, including any other matters or interpretations thereof, unless otherwise stated.
- This report and the conclusion of value arrived at herein are not intended by the author and should not be construed by the reader to be investment advice in any manner whatsoever. The conclusion of value



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represents the considered opinion based on information furnished to them by the company and other sources.

- Except as noted, valuer have relied on the representations of the owners, management, and other third parties concerning the value and useful condition of all equipment, real estate, and any other assets or liabilities, except as explicitly stated to the contrary in this report. Valuer has not attempted to confirm whether all assets of the business are free and clear of liens and encumbrances or that the company has good title to all assets.
- Neither all nor any part of the contents of this report (including the conclusion of value, the identity of any valuation specialist(s), the firm with which such valuation specialists are connected, or any reference to any of their professional designations) should be disseminated to the public through advertising media, public relations, news media, sales media, mail, direct transmittal, or any other means of communication without our prior written consent and approval.
- No change of any item in this valuation report shall be made by anyone other than, and valuer shall have no responsibility for any such unauthorized change.
- This conclusion of value assumes that the company will continue to operate as a going concern and that the character and integrity of the company through any sale, reorganization, exchange, or diminution of the owners' participation would not be materially or significantly changed. It also assumes that the current level of management expertise and effectiveness would continue to be maintained.



VALUATION OF THE KDL

We are engaged by KDL to issue a detailed valuation report. Our objective was to estimate fair value of equity shares of KDL as on 30th September 2023, to comply the requirements laid down under Regulation 165 and 166A of Chapter V of SEBI (ICDR) Regulations, 2018 (as amended).

There are many factors to consider when estimating the fair value of any business entity. These factors vary for each valuation depending on the unique circumstances of the business enterprise and general economic conditions that exist at the effective date of the valuation. However, fundamental guidelines of the factors to consider in any valuation have been established.

Applicable Provisions of ICDR 2018

- As per Regulation 164 (1) - for frequently traded shares, the floor price of the equity shares to be allotted pursuant to preferential issue shall be higher of 90/10 trading days's volume weighted average price (VWAP) of the scrip preceding the relevant date.
- As per first proviso to Regulation 164 (1) - Provided that if the Articles of Association of the issuer provide for a method of determination which results in a floor price higher than that determined under these regulations, then the same shall be considered as the floor price for equity shares to be allotted pursuant to the preferential issue.
- As per Regulation 166A (1) An additional requirement for a valuation report from an independent registered valuer shall be required in case of change in control/ allotment of more than 5% of post issue fully diluted share capital of the issuer company to an allottee or to allottees acting in concert. The same shall be considered for determination of floor price in addition to the methodology brought out above.
- Provided that the floor price, in such cases, shall be higher of the floor price determined under sub-regulation (1), (2) or (4) of regulation 164, as the case may be, or the price determined under the valuation report from the independent registered valuer or the price determined in accordance with the provisions of the Articles of Association of the issuer, if applicable.
- As per Regulation 164(5) – frequently traded shares means the shares of the issuer, in which the traded turnover on any recognized stock exchange during the 240 trading days preceding the relevant date, is at least ten per cent of the total number of shares of such class of shares of the issuer.
- As per Regulation 165 - Where the shares of an issuer are not frequently traded, the price determined by the issuer shall take into account the valuation parameters including book value, comparable trading multiples, and such other parameters as are customary for valuation of shares of such companies. Issuer is required to submit a certificate obtained from an independent registered valuer to the stock exchange where the equity shares of the issuer are listed that the issuer is in compliance of this regulation.
- As per Regulation 161- the 'relevant date' in case of preferential issue of equity shares means the date thirty days prior to the date on which the meeting of shareholders is held to consider the proposed preferential issue.

Compliance Observations

- KDL propose to allot **56,90,500** number of share which is **in excess of 5%** of existing outstanding shares **i.e. 43,88,900** of the company
- Accordingly, provisions of regulation 166A (1) of the ICDR guideline will be applicable for the determination of floor price for the pricing of such preferential allotment.



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- According to applicable pricing guidelines, the floor price, in such cases, shall be higher of the floor price determined under sub-regulation (1), (2) or (4) of regulation 164 i.e. volume weighted average price of the related equity shares quoted on the recognized stock exchange preceding the relevant date, or the price determined under the valuation report from the independent registered valuer or the price determined in accordance with the provisions of the Articles of Association of the issuer, if applicable.
- Where the shares of an issuer are not frequently traded, the price determined by the issuer shall take into account the valuation parameters including book value, comparable trading multiples, and such other parameters as are customary for valuation of shares of such companies:
- Further that if any proposed preferential issue is likely to result in a change in control of the issuer, the valuation report from the registered valuer shall also cover guidance on control premium, which shall be computed over and above the price determined.

Overview of Valuation Approaches and Methods

Valuing an entity as per the Valuation Standards needs consideration of three primary approaches. Each approach offers a unique perspective and methodology, allowing for a comprehensive and balanced valuation. These approaches, described below, are the:

- Asset /Cost Approach,
- Income Approach, and
- Market Approach.

Asset / Cost Approach

This approach values an entity based on the cost of reproducing or replacing its assets. It's often used as a secondary method, especially when the entity possesses significant tangible assets or when the market and income approaches are less applicable. The cost approach considers the replacement or reproduction cost of the assets, after accounting for physical and functional depreciation.

The Asset Approach is generally considered to yield the minimum benchmark of value for an operating enterprise. The most common methods within this approach are Net Asset Value and Liquidation Value. Net Asset Value represents net equity of the business after assets and liabilities have been adjusted to their fair market values. The Liquidation Value of the business represents the present value of the estimated net proceeds from liquidating the company's assets and paying off its liabilities.

Income Approach

The income approach values an entity based on the present value of its future economic benefits. This involves forecasting the future cash flows that the entity is expected to generate and then discounting these cash flows back to their present value using an appropriate discount rate. The Discounted Cash Flow (DCF) method is a common technique used in this approach. This approach is particularly useful in capturing the value of the entity's growth potential and operational efficiency.

The another method under this approach are Capitalization of Earnings. Under the Capitalization of Earnings method, normalized historical earnings are capitalized at a rate that reflects the risk inherent in the expected future growth in those earnings.

Market Approach

This approach bases the value of the entity on the market prices of similar companies or financial instruments. It involves comparing the entity to publicly traded companies that operate in the same or a similar industry, with comparable financial and operational characteristics. The key metrics used in this approach can include price-to-earnings ratios, price-to-book ratios, and enterprise value-to-EBITDA ratios. This approach is



particularly relevant for a listed entity as it provides a real-time market perspective.

Each of these approaches has its strengths and limitations, and the choice of method depends on the specific characteristics of the listed entity, the availability of data, and the purpose of the valuation. A valuer often uses a combination of these approaches to triangulate towards a fair value, ensuring a robust and justifiable valuation outcome.

Key Factors impacting the valuation procedures

1. KDL is, currently, not engaged in any activity and the management is looking for a right opportunity to make the Company operational. Due to scarcity of working capital funds, the Company is not able to perform any business activities. To make the Company operational, the board is making its best effort to implement the cost reduction measures to the extent feasible.
2. KDL's article of association do not prescribe adoption of any method for the purpose of issue of preferential shares.
3. As disclosed by the management proceeds of the proposed preferential issue will be utilized for the purpose of working capital and no signification operational or business improvements are expected in near future.
4. As KDL's traded turnover is 78,638 shares on BSE during the 240 trading days preceding the relevant date i.e. from 30 Jan 2023 till 17 Jan 24, is below ten per cent of the total number of shares of such class of shares. KDL falls under infrequently traded share company.
5. Due to lack of any business or revenue during the recent period, its is not feasible to find comparable company within the comparable segment or operational parameters under the market approach.
6. As KDL do not any business activity or have provided any future plan or feasibility of starting any commercial business activity, we have not considered income approach to estimate the fair value of equity shares of the company on account of lack of past or future financials.
7. We had to rely on asset or cost approach to estimate the fair value of the equity shares. We have relied latest available limited review financials published as on September 30, 2023.
8. Due to absence of management business plan and existing business operations, we are unable to comment on guidance on control premium, which shall be computed over and above the price determined



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Valuation Conclusion

We have considered the valuation approaches & methods required to be considered by the valuer as per the SEBI pricing guidelines. However, considering the factors impacting the valuation procedures & reasons provided in remarks below, we were unable to adopt any of the valuation methods under valuation approaches as required.

Method of Valuation	Considered	Estimated fair value per share	Remark
Income Approach			
Capitalization of Earnings Method (Annexure A)	Yes	-4.22	Since value derived is negative, this method of valuation cannot be applied.
Discounted Free Cash Flow Method	No	NA	Since there is no business activity in the company at present and reasonable forecast of business activity cannot be done as explained to us by the management of the KDL, this method of valuation cannot be applied.
Market Approach			
Market Price Method (Refer Annexure B)	No	6.01	Being the company's share price is not actively traded on the Bombay Stock Exchange and hence this method of valuation cannot be applied.
Comparable Companies Multiple Method	Yes	0.00	There is no business activity in the company at present. The net worth of the Company is negative. The Earnings Per Share of the Company is also negative. Hence, any value derived will also be negative or zero. In view of the same, this method of valuation cannot be applied.
Asset Approach			
Net Asset Value (Refer Annexure C)	Yes	-2.25	In the absence of other valuation method, The Net Asset Value method has been considered

There is due limitation on use of Market Price Method being infrequently traded share and since there are no business activities currently being undertaken by the company as on the valuation date, we estimate the fair value of the company equity shares for the purpose of preferential allotment of shares can be considered as face value of INR 10 per share for issue of equity shares.

This conclusion is subject to the Statement of Assumptions and Limiting Conditions and the Representations presented in this report. In arriving at this opinion of value, valuer relied on a "value in use" or a going-concern premise. This premise assumes that the company is an ongoing business enterprise with management operating rationally to maximize shareholder value.



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Representations

The following factors guided our work during this engagement:

- The analysis, opinions, and conclusions of value included in this report are subject to the assumptions and limiting conditions specified previously in this report, and they are our analysis, opinions, and conclusion of value.
- The economic and industry data included in this report were obtained from sources that valuer believed to be reliable. Valuer have not performed any corroborating procedures to substantiate that data.
- This engagement was performed in accordance with the established valuation methodologies as prescribed by ICAI from time to time.
- Valuer have previously identified the parties for whom this information and report are required, in this case, KDL.
- This valuation report is not intended to be, and should not be, used by anyone other than those parties.
- Our compensation for this engagement is not contingent on the outcome of this valuation.
- Valuation outcome is subject to change based on information that is made available or brought to our attention after the report date.

Thanking You,

Yours Sincerely,

For V S Jadon & Co. Valuers LLP

IBBI/RV-E/2/2023/191



CA Dhananjay Walke

Partner

RV No. IBBI/RV/02/2020/13637

UDIN – 24127082BKGVVC2201

January 23, 2024



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ANNEXURE A

Valuation workings for KDL – Profit Earning Capacity Value Method

Kabra Drugs Limited

For the year ended on:	Weight	PAT (Crore)	Weighted Average PAT
30-09-2023 (TTM)	3	-0.45	-1.35
31-03-2023	2	-0.34	-0.68
31-03-2022	1	-0.19	-0.19
Average Profit After Tax			-0.37
No of Equity Shares			43,88,600
Average EPS			-0.84
Capitalisation rate of industry @#			20%
PECV based Equity Value per Share			-4.22

#As recommended for trading concerns by earlier CCI guidelines

Source: <http://www.corporatevaluations.in/doc/pdf/CCI%20Guidelines.pdf>



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ANNEXURE B

Kabra Drugs Limited (BSE -524322)

Minimum Offer Price under Reg 164(1) of ICDR

Trading Days	No of Share	Total Turnover	Price Per Share
A	B	C	D = C / B
90	53,104	2,74,542	5.17
10	6,147	36,929	6.01
Share Price			6.01

Trade Day	Trading Date	No.of Shares Traded	Total Turnover (Rs.)
4	15-Jan-24	1,647	10,244
9	08-Jan-24	4,500	26,685
14	01-Jan-24	4,355	24,605
18	26-Dec-23	2,001	10,785
23	18-Dec-23	3,071	15,784
28	11-Dec-23	1,200	5,880
33	04-Dec-23	8,967	44,157
42	20-Nov-23	1,000	5,120
46	13-Nov-23	200	1,024
52	06-Nov-23	2,045	11,282
57	30-Oct-23	50	283
61	23-Oct-23	1,550	9,522
66	16-Oct-23	6,017	37,606
68	12-Oct-23	1,690	10,562
69	11-Oct-23	753	4,487
70	10-Oct-23	612	3,476
71	09-Oct-23	68	367
72	06-Oct-23	190	980
73	05-Oct-23	1,103	5,425
74	04-Oct-23	50	234
75	03-Oct-23	3,236	14,464
76	29-Sep-23	100	426
77	28-Sep-23	260	1,055
78	27-Sep-23	3,405	13,177
79	26-Sep-23	104	383
82	21-Sep-23	150	528
83	20-Sep-23	100	336
84	18-Sep-23	40	128
85	15-Sep-23	2,000	6,360
86	14-Sep-23	200	668
87	13-Sep-23	390	1,334
89	11-Sep-23	1,676	5,866
90	08-Sep-23	374	1,309



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ANNEXURE C

Valuation workings for KDL – Net Asset Value Method

Kabra Drugs Limited

Balance Sheet as at 30th September 2023

No	Particulars	Rs Lakhs
1	Equity Capital	438.86
2	Reserves	(537.59)
A	Total Net Worth	(98.73)
B	Borrowings	159.93
C	Other Liabilities	9.11
D	Total Liabilities (A+B+C)	70.31
E	Non-Current Assets	
5	Fixed Assets	-
6	Other Non-Current Assets	2.32
F	Current Assets	
7	Inventories	-
8	Trade receivables	60.05
9	Cash Equivalents	0.25
10	Short Term Loans and Advances	4.35
11	Other Current Assets	3.34
G	Total Assets (E+F)	70.31
H	Tangible Book Value (G-B-C)	(98.73)
I	Total Shares Outstanding on balance sheet date (Nos)	43,88,600
J	Tangible Book Value per Share (Rs/Share) (H/I)	(2.25)



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Appendix 1

Search Result for the comparable companies – Pic 1

S&P Capital IQ PRO

Shortcuts ▾ Apps ▾ News ▾ Dashboard Research ▾ Markets & Deals ▾ Industries ▾ ESG ▾

Company Data ▾ Asset Data ▾ Capital And M&A ▾ Industry Data ▾ Geographic Data ▾ Market Data ▾ Screening & Analytics Find Buyers Investor Screening Manage My Screens Idea Generation Screens

Companies ☆ | KABRA DRUGS LIMITED - DEFAULT P... Currency **Base Company Currency** **Open** **Save** **Settings** **Create Alert**

CRITERIA Comparables/Peer Analytics **Base Company**

1	↓	Geography In India	> 250,000	×
2	↑↓	And Company Type In Public Company	4,921	×
3	↑↓	And Company Status In Operating; Operating Subsidiary	4,772	×
4	↑↓	And Industry Classification In (Primary) Biotechnology; Pharmaceuticals; Life Sciences Tools and Services	195	×
5	↑	And Total Revenue [Latest Fiscal Year] (₹000) > 0	% of Base 1	×

Add Criteria **ADD**

PEER SCORE CRITERIA Return **Top** 10 Rank By **Peer Ranking** **RUN SCREEN**

RECOMMENDED CRITERIA

Results (1) **DISPLAY COLUMNS** **Export** Results As Table Function **EXPORT**

Financial Data **Operating Statistics** **Trading Multiples** **+**

ADD COMPANIES **DELETE SELECTED** **SAVE LIST** SHOW 250 RECORDS

ENTITY NAME	PEER SCORE	DAY CLOSE PRICE (₹)	LATEST SHARES OUTSTANDING (ACTUAL)	MARKET CAPITALIZATION (₹M)	TOTAL DEBT LAST TWELVE MONTHS (₹000)	NONCONTROL... INTERESTS LAST TWELVE MONTHS (₹000)	TOTAL ENTERPRISE VALUE (CIQ) (₹M)	BASIC BOOK VALUE PER SHARE LAST TWELVE MONTHS (₹)	PERIOD ENDED LAST TWELVE MONTHS (MM/DD/YYYY)	TOTAL REVENUE LAST TWELVE MONTHS (₹000)	LAST
https://www.capitaliq.spglobal.com/web/client?auth=inherit&OktaLogin=true#		6.53	4,388,600	NA	15,993	NA	44.6	-2.28	09/30/2023	NA	



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Search Result for the comparable companies – Pic 2

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Companies ☆ | KABRA DRUGS LIMITED - DEFAULT P... Currency Base Company Currency **Open** **Save** **Settings** **Create Alert**

5 **And** **Total Revenue [Latest Fiscal Year] (₹000) > 0** % of Base 1 ✕

Add Criteria **ADD**

PEER SCORE CRITERIA Return Top 10 Rank By Peer Ranking **RUN SCREEN**

RECOMMENDED CRITERIA

Results (1) **DISPLAY COLUMNS** **Export** **Results As Table Function** **EXPORT**

Financial Data × **Operating Statistics** × **Trading Multiples** × +

ADD COMPANIES **DELETE SELECTED** **SAVE LIST** SHOW 250 RECORDS

ENTITY NAME	PEER SCORE	DAY CLOSE PRICE (₹)	LATEST SHARES OUTSTANDING (ACTUAL)	MARKET CAPITALIZATION (₹M)	TOTAL DEBT LAST TWELVE MONTHS (₹000)	NONCONTROL... INTERESTS LAST TWELVE MONTHS (₹000)	TOTAL ENTERPRISE VALUE (CIQ) (₹M)	BASIC BOOK VALUE PER SHARE LAST TWELVE MONTHS (₹)	PERIOD ENDED LAST TWELVE MONTHS (MM/DD/YYYY)	TOTAL REVENUE LAST TWELVE MONTHS (₹000)	LAST
Kabra Drugs Limited (BSE:524322)		6.53	4,388,600	NA	15,993	NA	44.6	-2.28	09/30/2023	NA	
Minimum		NA	NA	NA	NA	NA	NA	NA		NA	
Median		NA	NA	NA	NA	NA	NA	NA		NA	
Average		NA	NA	NA	NA	NA	NA	NA		NA	
Maximum		NA	NA	NA	NA	NA	NA	NA		NA	

1 - 1 of 1 records PREV **1** NEXT