



CIN No. : L24230TG1995PLC020093

CONCORD DRUGS LIMITED

Regd. Office & Factory : Survey No. 249, Brahmanapally Village, Hayathnagar Mandal, R.R. Dist. - 501 511. (T.S) INDIA.

Admin Office : 3-11-451, L B Nagar, Hyderabad - 500074

E-mail : concorddrugsLtd@gmail.com

Ph.No : +91 9052779505

Website : www.concorddrugs.in

Date: 09.08.2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal St, Fort, Mumbai,
Maharashtra 400001

Scrip Code: 538965

Dear Sir/Madam,

Sub: Discrepancies in Financial Results Email dated 07.08.2024 received from BSE Limited.

The Queries raised by BSE Limited and our clarifications are as follows:

Query: Standalone Results- Cash Flow Statement for Standalone Results not Received in Pdf for Year Ended – March 2024.

Reply: We hereby enclosing Cash Flow Statement for Standalone Results in PDF format. (Due to a scan error, we erroneously unable to upload the missing document; however, the accurate figures have already been uploaded in XBRL format on the actual date as complied)

This is for the information and records of the Exchange, please.

Thanking you

Yours Sincerely,

For Concord Drugs Limited

SEELAM
NAGI REDDY

Digitally signed by
SEELAM NAGI REDDY
Date: 2024.08.09
18:28:24 +05'30'

NAGI REDDY SEELAM
Chairman & Managing Director
(DIN: 01764665)



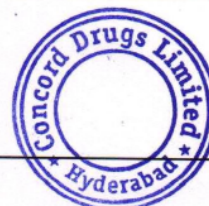
Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Mandal RR District, Pin - 501511, Telangana
Statement of assets and Liabilities audited (standalone and Consolidated) as on 31st March 2024 Rs In lakhs

| Particulars | Note | Standalone | | Consolidated | |
|---|------|------------------------|----------------------|-------------------------|----------------------|
| | | As on 31st March, 2024 | As At March 31, 2023 | As on 31st March , 2024 | As At March 31, 2023 |
| ASSETS | | | | | |
| Non-current assets | | | | | |
| (a) Property, plant and equipment | 3 | 1,098.64 | 1,221.64 | 1,103.62 | 1,228.33 |
| (b) Capital Work-in Progress | 3 | 163.05 | 92.09 | 163.05 | 92.09 |
| (b) Investment property | 3 | 63.95 | 63.95 | 63.95 | 63.95 |
| (e) Goodwill | 4 | - | - | - | - |
| Financial assets | | | | | |
| (a) Investments | 4 | 161.50 | 141.50 | 84.06 | 89.36 |
| (b) Loans & Advances | 4 | 4.46 | 3.73 | 4.46 | 3.73 |
| Other Non current assets | 5 | - | - | - | - |
| Total Non - Current Assets | | 1,491.61 | 1,522.90 | 1,419.14 | 1,477.45 |
| Current Assets | | | | | |
| Inventories | 7 | 1,849.93 | 1,750.40 | 2,292.31 | 2,006.47 |
| Financial assets | | | | | |
| (a) Investments | | - | - | - | - |
| (b) Trade receivables | 6 | 2,106.95 | 1,635.42 | 1,982.67 | 1,581.01 |
| (c) Cash and cash equivalents | 8 | 13.71 | 7.52 | 14.54 | 7.84 |
| (d) Bank balances other than (c) above | 8 | 3.10 | 2.10 | 3.10 | 2.10 |
| (e) Other Current Financial Assets | 9 | 4.69 | 14.04 | 4.69 | 14.04 |
| Other current assets | 10 | 159.84 | 730.98 | 164.20 | 734.20 |
| Total Current assets | | 4,138.21 | 4,140.46 | 4,461.50 | 4,345.64 |
| Total Assets | | 5,629.82 | 5,663.37 | 5,880.64 | 5,823.10 |
| EQUITY AND LIABILITIES | | | | | |
| Equity | | | | | |
| Equity share capital | 11 | 1,000.00 | 931.55 | 1,000.00 | 931.55 |
| Other equity | 12 | 2,381.78 | 2,238.88 | 2,381.78 | 2,238.88 |
| Total Equity | | 3,381.78 | 3,170.42 | 3,381.78 | 3,170.42 |
| Non-current liabilities | | | | | |
| Financial Liabilities | | | | | |
| (a) Borrowings | 13 | 2.67 | 101.71 | 64.54 | 191.13 |
| (b) Trade payables | | - | - | - | - |
| Deferred tax liabilities, net | 14 | 48.15 | 54.48 | 47.33 | 53.68 |
| Provisions | 15 | 252.88 | 246.38 | 252.88 | 246.38 |
| Government Grants | 13 | - | - | - | - |
| Total Non-current liabilities | | 303.70 | 402.57 | 364.76 | 491.20 |
| Current liabilities | | | | | |
| Financial liabilities | | | | | |
| (a) Borrowings | 16 | 1,398.13 | 1,378.47 | 1,594.87 | 1,422.60 |
| (b) Trade payables | 17 | 354.67 | 514.52 | 343.75 | 527.22 |
| (c) Other Current financial liabilities | 18 | 92.46 | 82.74 | 92.46 | 82.74 |
| Current tax liabilities, net | 15 | 20.24 | 34.77 | 22.34 | 38.12 |
| Other current liabilities | 19 | 78.85 | 79.86 | 80.70 | 90.79 |
| Total Current liabilities | | 1,944.34 | 2,090.37 | 2,134.10 | 2,161.48 |
| Total liabilities | | 2,248.04 | 2,492.94 | 2,498.86 | 2,652.67 |
| Total Equity and liabilities | | 5,629.82 | 5,663.37 | 5,880.64 | 5,823.10 |

Place: Hyderabad
Date: 30.05.2024

By Order of the Board
For Concord Drugs Limited

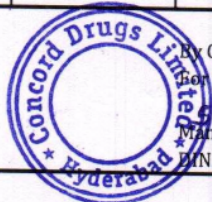
S. N. Srinivas
Managing Director
DIN: 01764665



Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Mandal RR District, Pin - 501511, Telangana
Statement of standalone assets and Liabilities (audited) as on 31st March 2024 Rs in Lakhs

| Particulars | Note | As on 31st March 2024 | As on March 31, 2023 |
|---|------|--------------------------|-------------------------|
| ASSETS | | | |
| Non-current assets | | | |
| (a) Property, plant and equipment | 3 | 1,098.64 | 1,221.64 |
| (b) Capital Work-in Progress | 3 | 163.05 | 92.09 |
| (b) Investment property | 3 | 63.95 | 63.95 |
| Financial assets | | | |
| (a) Investments | 4 | 161.50 | 141.50 |
| (b) Loans & Advances | 4 | 4.46 | 3.73 |
| Other Non current assets | 5 | | |
| Total Non - Current Assets | | 1,491.61 | 1,522.90 |
| Current Assets | | | |
| Inventories | 7 | 1,849.93 | 1,750.40 |
| Financial assets | | | |
| (a) Investments | | | |
| (b) Trade receivables | 6 | 2,106.95 | 1,635.42 |
| (c) Cash and cash equivalents | 8 | 13.71 | 7.52 |
| (d) Bank balances other than (c) above | 8 | 3.10 | 2.10 |
| (e) Other Current Financial Assets | 9 | 4.69 | 14.04 |
| Other current assets | 10 | 159.84 | 730.98 |
| Total Current assets | | 4,138.21 | 4,140.46 |
| Total Assets | | 5,629.82 | 5,663.37 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Equity share capital | 11 | 1,000.00 | 931.55 |
| Other equity | 12 | 2,381.78 | 2,238.88 |
| Total Equity | | 3,381.78 | 3,170.42 |
| Non-current liabilities | | | |
| Financial Liabilities | | | |
| (a) Borrowings | 13 | 2.67 | 101.71 |
| (b) Trade payables | | | |
| Deferred tax liabilities, net | 14 | 48.15 | 54.48 |
| Provisions | 15 | 252.88 | 246.38 |
| Government Grants | 13 | | |
| Total Non-current liabilities | | 303.70 | 402.57 |
| Current liabilities | | | |
| Financial liabilities | | | |
| (a) Borrowings | 16 | 1,398.13 | 1,378.47 |
| (b) Trade payables | 17 | 354.67 | 514.52 |
| (c) Other Current financial liabilities | 18 | 92.46 | 82.74 |
| Current tax liabilities, net | 15 | 20.24 | 34.77 |
| Other current liabilities | 19 | 78.85 | 79.86 |
| Total Current liabilities | | 1,944.34 | 2,090.37 |
| Total liabilities | | 2,248.04 | 2,492.94 |
| Total Equity and liabilities | | 5,629.82 | 5,663.37 |

Place: Hyderabad
 Date: 30.05.2024



By Order of the Board
 For Concord Drugs Limited
 Managing Director
 DIN: 01764665

Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana

Audited Statement Of Consolidated Profit and Loss for the Period ended 31st March '24

Amount in Lakhs

| | Particulars | Note | Standalone | | Consolidated | |
|------|--|------|-----------------------|----------------------|------------------------|----------------------|
| | | | As on 31st March 2024 | As at March 31, 2023 | As on 31st March ,2024 | As at March 31, 2023 |
| I | Revenue from Operations | | | | | |
| | a. Net sales from Operations | 20 | 4,326.07 | 5,131.43 | 4,492.45 | 5,208.06 |
| II | Other Income | 21 | 0.93 | 0.89 | 0.93 | 0.89 |
| III | Total Revenue (I+II) | | 4,327.00 | 5,132.31 | 4,493.38 | 5,208.94 |
| IV | Expenses | | | | | |
| | a. Cost of Material Consumed | 22 | 3,370.81 | 4,035.53 | 3,365.90 | 4,116.16 |
| | b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade | 23 | -40.49 | 51.56 | -40.49 | -15.67 |
| | c. Employees Benefit Expenses | 24 | 495.04 | 463.42 | 607.63 | 491.90 |
| | d. Finance Costs | 25 | 158.98 | 162.45 | 186.76 | 170.62 |
| | e. Depreciation and Amortisation expense | 3 | 153.82 | 160.25 | 155.54 | 162.56 |
| | f. Other expenses | 26 | 132.99 | 146.56 | 155.15 | 158.49 |
| | Total Expenses | | 4,271.16 | 5,019.76 | 4,430.48 | 5,084.05 |
| | Profit/ (Loss) before Exceptional item and tax (III-IV) | | 55.84 | 112.56 | 62.90 | 124.89 |
| V | Exceptional Items | | - | - | - | - |
| VI | Profit/ (Loss) before tax (V+VI) | | 55.84 | 112.56 | 62.90 | 124.89 |
| VII | Tax Expense: | | 13.90 | 23.34 | 15.66 | 26.34 |
| VIII | a. Current tax | | 20.24 | 34.77 | 22.01 | 37.87 |
| | b. Deferred tax charge/credit | | -6.34 | -11.43 | -6.36 | -11.53 |
| IX | Profit/ (Loss) for the period (VII-VIII) | | 41.94 | 89.22 | 47.24 | 98.55 |
| X | Other Comprehensive Income | | - | - | - | - |
| | Items that will not be reclassified to profit or loss | | - | - | - | - |
| | Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X) | | 41.94 | 89.22 | 47.24 | 98.55 |
| XI | Paid-up equity share capital (Face value of the share- Rs. 10 each) | | 1,000.00 | 931.55 | 1,000.00 | 931.55 |
| XII | Earnings per share (of Rs. 10 each) | | | | | |
| XIII | a. Basic (in Rs) | | 0.42 | 0.96 | 0.47 | 1.06 |
| | b. Diluted (in Rs) | | 0.42 | 0.96 | 0.47 | 1.06 |

Place: Hyderabad
Date: 30.05.2024

By Order of the Board
For Concord Drugs Limited

S. N. Jay
Managing Director
DIN: 01764665



Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana

Audited Statement Of Standalone Profit and Loss for the Period ended 31st March'24

Rs in Lakhs

| | Particulars | Note | As on 31st March' 2024 | As at March 31, 2023 |
|------|---|------|------------------------|----------------------|
| I | Revenue from Operations | | | |
| | a. Net sales from Operations | 20 | 4,326.07 | 5,131.43 |
| II | Other Income | 21 | 0.93 | 0.89 |
| III | Total Revenue (I+II) | | 4,327.00 | 5,132.31 |
| IV | Expenses | | | |
| | a. Cost of Material Consumed | 22 | 3,370.81 | 4,035.53 |
| | b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade | 23 | -40.49 | 51.56 |
| | c. Employees Benefit Expenses | 24 | 495.04 | 463.42 |
| | d. Finance Costs | 25 | 158.98 | 162.45 |
| | e. Depreciation and Amortisation expense | 3 | 153.82 | 160.25 |
| | f. Other expenses | 26 | 132.99 | 146.56 |
| | Total Expenses | | 4,271.16 | 5,019.76 |
| | Profit/ (Loss) before Exceptional item and tax (III-IV) | | 55.84 | 112.56 |
| V | Exceptional Items | | - | - |
| VI | Profit/ (Loss) before tax (V+VI) | | 55.84 | 112.56 |
| VII | Tax Expense: | | 13.90 | 23.34 |
| VIII | a. Current tax | | 20.24 | 34.77 |
| | b. Deferred tax charge/credit | | -6.34 | -11.43 |
| IX | Profit/ (Loss) for the period (VII-VIII) | | 41.94 | 89.22 |
| X | Other Comprehensive Income | | - | - |
| | Items that will not be reclassified to profit or loss | | - | - |
| | Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X) | | 41.94 | 89.22 |
| XI | Paid-up equity share capital (Face value of the share- Rs. 10 each) | | 1,000.00 | 931.55 |
| XII | Earnings per share (of Rs. 10 each) | | | |
| XIII | a. Basic (in Rs) | | 0.42 | 0.96 |
| | b. Diluted (in Rs) | | 0.42 | 0.96 |

By Order of the Board
For Concord Drugs Limited

S. N. Jay
Managing Director
DIN: 01764665



Place: Hyderabad
Date: 30.05.2024

STATEMENT OF AUDITED Consolidated FINANCIAL RESULTS FOR THE QUARTER ENDED 31st March 2024

[Rs. in Lakhs]

| Particulars | Quarterly ended | | | | |
|---|-----------------|---------------------------|-----------------|------------------------|------------------------|
| | 31-Mar-24 | | 31-Mar-23 | | Year Ended |
| | (Audited) | 31-Dec-23 (Un Audited) | (Audited) | 31-Mar-24 (Audited) | 31-Mar-23 (Audited) |
| I Revenue from Operations | | | | | |
| a. Net sales from Operations | 1,564.24 | 1,278.37 | 1,230.64 | 4,492.45 | 5,208.06 |
| b. Other Operating Income | 0.11 | 0.00 | 0.08 | 0.93 | 0.89 |
| II Other Income | | | | | |
| III Total Revenue (I+II) | 1,564.36 | 1,278.37 | 1,230.71 | 4,493.38 | 5,208.94 |
| IV Expenses | | | | | |
| a. Cost of Material Consumed | 1,183.24 | 1,096.16 | 1,025.05 | 3,365.90 | 4,116.16 |
| b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade | 142.04 | -84.06 | -59.97 | -40.49 | -15.67 |
| c. Employees Benefit Expenses | 169.06 | 153.93 | 130.04 | 607.63 | 491.90 |
| d. Finance Costs | 50.38 | 49.67 | 49.83 | 186.76 | 170.62 |
| e. Depreciation and Amortisation expense | 39.44 | 38.93 | 33.03 | 155.54 | 162.56 |
| f. Other expenses | 34.93 | 49.43 | 38.67 | 155.15 | 158.49 |
| Total Expenses | 1,619.09 | 1,304.06 | 1,216.64 | 4,430.48 | 5,084.05 |
| Profit/ (Loss) before Exceptional item and tax (III-IV) | -54.73 | -25.69 | 14.07 | 62.90 | 124.89 |
| V Exceptional Items | - | - | - | - | - |
| VI Profit/ (Loss) before tax (V-VI) | -54.73 | -25.69 | 14.07 | 62.90 | 124.89 |
| IX Tax Expense: | | | | | |
| a. Current tax | -20.85 | -1.57 | -2.20 | 15.66 | 26.34 |
| b. Deferred tax charge/credit | -19.93 | -0.43 | 5.49 | 22.01 | 37.87 |
| Profit/ (Loss) for the period (VII-VIII) | -33.88 | -24.12 | 16.27 | 47.24 | 98.55 |
| X Other Comprehensive Income | | | | | |
| Items that will not be reclassified to profit or loss | - | - | - | - | - |
| Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X) | -33.88 | -24.12 | 16.27 | 47.24 | 98.55 |
| XI Paid up Capital | | | | | |
| (Face value of the share- Rs. 10 each) | 1,000.00 | 1,000.00 | 931.55 | 1,000.00 | 931.55 |
| Other Equity | | | | | |
| | 2,381.78 | 2,417.05 | 2,238.88 | 2,381.78 | 2,238.88 |
| XII Earnings per share (of Rs. 10 each) | | | | | |
| XIII a. Basic (in Rs) | -0.34 | -0.24 | 0.17 | 0.47 | 1.06 |
| b. Diluted (in Rs) | -0.34 | -0.24 | 0.17 | 0.47 | 1.06 |

Notes:

- The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under.
- The above Consolidated financial results as reviewed by the audit committee have been approved by Board of Directors at its meeting held on 30th May, 2024
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- During the year The company has Acquired another 2,00,000 equity Shares of Proton Remedies Private limited(100% subsidiary) by increasing the authorised capital of subsidiary for a total consideration of 20,00,000 (2,00,000 equity shares of Rs.10 each).
- The results are also available on the website of the Company www.concorddrugs.in

Place: Hyderabad
Date: 30.05.2024



By Order of the Board
For Concord Drugs Limited
S. N. Jay
Managing Director
DIN: 01764665

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST March 2024

| Particulars | [Rs. in Lakhs] | | | |
|---|------------------------|---------------------------|------------------------|------------------------|
| | Quarterly ended | | Year Ended | |
| | 31-Mar-24 (Audited) | 31-Dec-23 (un Audited) | 31-Mar-23 (Audited) | 31-Mar-23 (Audited) |
| I Revenue from Operations | | | | |
| a. Net sales from Operations | 1,446.56 | 1,262.44 | 1,154.01 | 5,131.43 |
| b. Other Operating Income | 0.11 | 0.01 | 0.08 | 0.89 |
| Other Income | | | | |
| Total Revenue (I+II) | 1,446.68 | 1,262.44 | 1,154.09 | 5,132.31 |
| IV Expenses | | | | |
| a. Cost of Material Consumed | 1,279.31 | 1,043.65 | 944.42 | 4,035.53 |
| b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade | -8.96 | 1.21 | 7.26 | -40.49 |
| c. Employees Benefit Expenses | 125.39 | 120.33 | 101.56 | 495.04 |
| d. Finance Costs | 37.74 | 43.18 | 41.66 | 158.98 |
| e. Depreciation and Amortisation expense | 39.01 | 38.49 | 30.72 | 162.45 |
| f. Other expenses | 32.07 | 41.11 | 26.74 | 160.25 |
| Total Expenses | 1,504.56 | 1,287.95 | 1,152.36 | 4,656.90 |
| Profit/ (Loss) before Exceptional item and tax (III-IV) | -57.88 | -25.51 | 1.73 | 501.97 |
| Exceptional Items | | | | |
| Profit/ (Loss) before tax (V-VI) | -57.88 | -25.51 | 1.73 | 112.56 |
| Tax Expense: | | | | |
| a. Current tax | -22.48 | -1.57 | -5.20 | 13.90 |
| b. Deferred tax charge/credit | -21.58 | -0.43 | 2.39 | 34.77 |
| Profit/ (Loss) for the period (VII-VIII) | -90.00 | -1.14 | -7.59 | -11.43 |
| Other Comprehensive Income | -35.40 | -23.95 | 6.93 | 89.22 |
| Items that will not be reclassified to profit or loss | - | - | - | - |
| Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X) | -35.40 | -23.95 | 6.93 | 89.22 |
| XI Paid up Capital | 1,000.00 | 1,000.00 | 931.55 | 931.55 |
| (Face value of the share- Rs. 10 each) | | | | |
| Other Equity | 2,381.78 | 2,417.18 | 2,238.88 | 2,238.88 |
| Earnings per share (of Rs. 10 each) | | | | |
| a. Basic (in Rs) | -0.35 | -0.24 | 0.07 | 0.96 |
| b. Diluted (in Rs) | -0.35 | -0.24 | 0.07 | 0.96 |

Notes:

1 The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under.

2 The above standalone financial results as reviewed by the audit committee have been approved by Board of Directors at its meeting held on 30.05.2024

3 Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.

4 The results are also available on the website of the Company www.concorddrugs.in

Place: Hyderabad
Date: 30.05.2024

By Order of the Board
For Concord Drugs Limited
Managing Director
DIN: 01764665



Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana

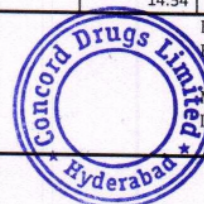
Statement Audited Consolidated Cash flow for the year ended 31.03.2024

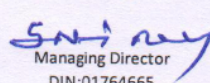
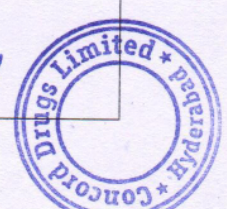
Amount in Lakhs

| Particulars | As on | | As at | |
|---|------------------|-----------------|----------------|-----------------|
| | 31st March, 2024 | | March 31, 2023 | |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Profit Before Tax | | 62.895 | | 124.890 |
| <u>Adjustments for :</u> | | | | |
| <u>Profit on sale of ASSETS</u> | | | | |
| Depreciation and amortisation expense | 155.539 | | 162.558 | |
| Finance costs | 186.757 | | 163.712 | |
| Interest income | -0.929 | | -0.603 | |
| Provision for Gratuity | | | | |
| Operating profit before working capital changes | | 341.367 | | 375.667 |
| <u>Changes in working capital:</u> (Refer Note 40) | | 404.263 | | 450.557 |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | | | |
| Financial Assets | | | | |
| Trade receivables | -401.665 | | 1,287.924 | |
| Loans and Advances | -0.733 | | -0.543 | |
| Other Non Current assets | | | | |
| Inventories | -285.835 | | -68.632 | |
| Other Current assets | 570.000 | | -593.689 | |
| Other bank balances | -1.000 | | - | |
| Other Current financial Assets | 9.350 | | -3.960 | |
| Adjustments for increase / (decrease) in operating liabilities: | | | | |
| Trade payables | | | | |
| Borrowings | -183.473 | | -854.840 | |
| Other current financial liabilities | | | | |
| Other current liabilities | 9.713 | | 3.940 | |
| Current tax liabilities, net | -10.091 | | -22.960 | |
| Provisions | -15.786 | | -32.363 | |
| Deferred tax on amalgamation | 6.500 | | 38.744 | |
| Cash generated from operations | | 101.241 | | 204.178 |
| Net income tax paid | | -22.013 | | -37.874 |
| Net cash flow from operating activities (A) | | 79.228 | | 166.304 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Capital expenditure on fixed assets, including capital advances (Refer Note (iii) below) | -101.79 | | -85.658 | |
| Proceeds from maturity of fixed deposits | - | | - | |
| Investment | - | | - | |
| - Subsidiaries | - | | -141.500 | |
| - Others | 0.929 | | 0.603 | |
| Net cash (used in) / flow from investing activities (B) | | -100.864 | | -226.555 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Proceeds from issue of equity shares | 68.453 | | 188.668 | |
| Finance costs | -186.757 | | -163.712 | |
| Repayment of Borrowings | -126.583 | | -3.456 | |
| Repayment of short term Borrowings | 172.261 | | -15.577 | |
| Govt Grants | | | - | |
| Other equity Adjustment | 100.968 | | 56.475 | |
| Net cash flow (used in) financing activities (C) | | 28.342 | | 62.398 |
| Net (decrease) in Cash and cash equivalents (A+B+C) | | 6.706 | | 2.147 |
| Cash and cash equivalents at the beginning of the year | | 7.836 | | 5.689 |
| Effect of exchange differences on translation of foreign currency Cash and cash equivalents | | - | | - |
| Cash and cash equivalents at the end of the year (Refer Note (i) below) | | 14.54 | | 7.836 |
| * Comprises: | | | | |
| Balances with Banks | | 13.71 | | 0.001 |
| Others | | 0.83 | | 7.836 |
| | | 14.54 | | 7.836 |

Place: Hyderabad
Date: 30.05.2024

By Order of the Board
For Concord Drugs Limited
S. N. Reddy
Managing Director
DIN: 01764665



| Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Statement Audited Standalone Cash flow for the year ended 31st March, 2024 | | | |
|--|---|-------------------------|----------------|
| Particulars | Rs in Lakhs | | |
| | As at 31st March, 2024 | As at March 31, 2023 | |
| A. CASH FLOW FROM OPERATING ACTIVITIES | | | |
| Profit Before Tax | | 55.838 | 112.557 |
| <i>Adjustments for:</i> | | | |
| <i>Profit on sale of ASSETS</i> | | | |
| Depreciation and amortisation expense | 153.823 | | 160.25 |
| Loss / (gain) on sale of PPE (net) | | - | - |
| Finance costs | 158.982 | | 155.54 |
| Expenses recognised in respect of equity-settled share-based payments | | - | - |
| Interest income | -0.929 | | -0.60 |
| Provision for Gratuity | | | |
| | | 311.876 | 315.19 |
| Operating profit before working capital changes | | 367.714 | 427.74 |
| <i>Changes in working capital:</i> (Refer Note 40) | | | |
| <i>Adjustments for (increase) / decrease in operating assets:</i> | | | |
| Financial Assets | | | |
| Trade receivables | -471.528 | | 650.43 |
| Loans and Advances | -0.733 | | -0.54 |
| Other Non Current assets | | | |
| Inventories | -99.525 | | -1.41 |
| Other Current assets | 571.137 | | -593.37 |
| Other bank balances | -1.000 | | - |
| Other Current financial Assets | 9.350 | | -3.96 |
| <i>Adjustments for increase / (decrease) in operating liabilities:</i> | | | |
| Trade payables | -159.859 | | -203.36 |
| Borrowings | | | |
| Other current financial liabilities | 9.713 | | 3.94 |
| Other current liabilities | -1.014 | | -25.86 |
| Current tax liabilities, net | -14.531 | | -32.36 |
| Provisions | 6.500 | | 38.00 |
| Deferred tax on amalgamation | | | |
| Cash generated from operations | | 216.223 | 259.25 |
| Net income tax paid | | -20.237 | -34.77 |
| Net cash flow from operating activities (A) | | 195.986 | 224.48 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | | |
| Capital expenditure on fixed assets, including capital advances (Refer Note (iii) below) | -101.79 | | -85.66 |
| Proceeds from maturity of fixed deposits | | | - |
| Investment | | | |
| - Subsidiaries | -20.000 | | -141.50 |
| - Others | 0.929 | | 0.60 |
| Dividend income received | | | |
| - Subsidiary | | | |
| - Others - dividend from mutual funds | | | |
| Net cash (used in) / flow from investing activities (B) | | -120.864 | -226.56 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | | |
| Proceeds from issue of equity shares | 68.453 | | 188.67 |
| Finance costs | -158.982 | | -155.54 |
| Repayment of Borrowings | -99.035 | | -67.74 |
| Repayment of short term Borrowings | 19.658 | | -16.70 |
| Govt Grants | | | - |
| Other equity Adjustment | 100.968 | | 56.48 |
| Net cash flow (used in) financing activities (C) | | -68.938 | 5.16 |
| Net (decrease) in Cash and cash equivalents (A+B+C) | | 6.185 | 3.08 |
| Cash and cash equivalents at the beginning of the year | | 7.525 | 4.44 |
| Effect of exchange differences on translation of foreign currency Cash and cash equivalents | | - | - |
| Cash and cash equivalents at the end of the year (Refer Note (i) below) | | 13.71 | 7.52 |
| * Comprises: | | | |
| Balances with Banks | | 0.00 | 0.00 |
| Others | | 13.71 | 7.52 |
| | | 13.71 | 7.52 |
| | By Order of the Board For Concord Drugs Limited | | |
| |  Managing Director DIN:01764665 | | |
| Place: Hyderabad Date: 30.05.2024 |  | | |