



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**

**Sub: Outcome of Board Meeting held on 9<sup>th</sup> August 2024 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Madam,

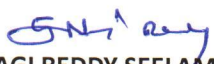
Further to our intimations dated 3<sup>rd</sup> August 2024, the Board of Directors, at its meeting held today at the registered office of the company at 5:30 PM, has approved the Un-Audited (Standalone and Consolidated) financial results of the Company for the quarter ended 30<sup>th</sup> June 2024. As required by the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose/furnish the following particulars:

- i. Un-Audited Financial Results (Standalone and Consolidated) for the Quarter ended 30th June 2024. (enclosed as Annexure I).
- ii. Limited Review Report (Standalone and Consolidated) for the Quarter ended 30th June 2024. (enclosed as Annexure II).
- iii. Appointment of M/s. PSK and Associates, Company Secretaries as Secretarial Auditor of the company for conducting secretarial Audit for the financial year 2023-2024. (enclosed as Annexure III).

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

Thanking you  
Yours Sincerely,

For Concord Drugs Limited

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

Digitally signed  
by SEELAM NAGI  
REDDY  
Date: 2024.08.09  
18:29:34 +05'30'





## Un -Audited Statement Of Consolidated Profit and Loss for the Period ended 30th June '24

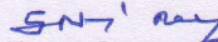
Amount in Lakhs

	Particulars	Note	Standalone		Consolidated	
			As on 30th June 2024	As at March 31, 2024	As on 30th June ,2024	As at March 31, 2024
<b>I</b>	<b>Revenue from Operations</b>					
	a. Net sales from Operations	20	635.32	4,326.07	1,169.29	4,492.45
<b>II</b>	<b>Other Income</b>	21	0.00	0.93	0.00	0.93
<b>III</b>	<b>Total Revenue (I+II)</b>		<b>635.32</b>	<b>4,327.00</b>	<b>1,169.29</b>	<b>4,493.38</b>
<b>IV</b>	<b>Expenses</b>					
	a. Cost of Material Consumed	22	387.92	3,370.81	866.98	3,365.90
	b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	35.16	-40.49	35.16	-40.49
	c. Employees Benefit Expenses	24	105.19	495.04	145.81	607.63
	d. Finance Costs	25	37.03	158.98	45.28	186.76
	e. Depreciation and Amortisation expense	3	33.54	153.82	33.86	155.54
	f. Other expenses	26	33.83	132.99	38.11	155.15
	<b>Total Expenses</b>		<b>632.68</b>	<b>4,271.16</b>	<b>1,165.20</b>	<b>4,430.48</b>
	<b>Profit/ (Loss) before Exceptional item and tax (III-IV)</b>		<b>2.64</b>	<b>55.84</b>	<b>4.08</b>	<b>62.90</b>
<b>V</b>	<b>Exceptional Items</b>		-	-	-	-
<b>VI</b>	<b>Profit/ (Loss) before tax (V+VI)</b>		<b>2.64</b>	<b>55.84</b>	<b>4.08</b>	<b>62.90</b>
<b>VII</b>	<b>Tax Expense:</b>		<b>1.47</b>	<b>13.90</b>	<b>1.35</b>	<b>15.66</b>
<b>VIII</b>	a. Current tax		2.39	20.24	2.83	22.01
	b. Deferred tax charge/credit		-0.92	-6.34	-1.47	-6.36
<b>IX</b>	<b>Profit/ (Loss) for the period (VII-VIII)</b>		<b>1.17</b>	<b>41.94</b>	<b>2.73</b>	<b>47.24</b>
<b>X</b>	<b>Other Comprehensive Income</b>		-	-	-	-
	Items that will not be reclassified to profit or loss		-	-	-	-
	<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period (IX+X))</b>		<b>1.17</b>	<b>41.94</b>	<b>2.73</b>	<b>47.24</b>
<b>XI</b>	<b>Paid-up equity share capital</b>		<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
	(Face value of the share- Rs. 10 each)					
<b>XII</b>	<b>Earnings per share (of Rs. 10 each)</b>					
<b>XIII</b>	a. Basic (in Rs)		0.01	0.42	0.03	0.47
	b. Diluted (in Rs)		0.01	0.42	0.03	0.47

By Order of the Board  
For Concord Drugs Limited

Place: Hyderabad

Date: 09.08.2024

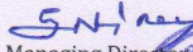

  
 Managing Director  
 DIN:01764665




## Un Audited Statement Of Standalone Profit and Loss for the Period ended 30th June'24

Rs in Lakhs

	Particulars	Note	As on 30th June' 2024	As at March 31, 2024
I	<b>Revenue from Operations</b>			
	a. Net sales from Operations	20	635.32	4,326.07
II	<b>Other Income</b>	21	0.00	0.93
III	<b>Total Revenue (I+II)</b>		<b>635.32</b>	<b>4,327.00</b>
IV	<b>Expenses</b>			
	a. Cost of Material Consumed	22	387.92	3,370.81
	b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	35.16	-40.49
	c. Employees Benefit Expenses	24	105.19	495.04
	d. Finance Costs	25	37.03	158.98
	e. Depreciation and Amortisation expense	3	33.54	153.82
	f. Other expenses	26	33.83	132.99
	<b>Total Expenses</b>		<b>632.68</b>	<b>4,271.16</b>
	<b>Profit/ (Loss) before Exceptional item and tax (III-IV)</b>		<b>2.64</b>	<b>55.84</b>
V	<b>Exceptional Items</b>		-	-
VI	<b>Profit/ (Loss) before tax (V+VI)</b>		<b>2.64</b>	<b>55.84</b>
VII	<b>Tax Expense:</b>		<b>1.47</b>	<b>13.90</b>
VIII	a. Current tax		2.39	20.24
	b. Deferred tax charge/credit		-0.92	-6.34
IX	<b>Profit/ (Loss) for the period (VII-VIII)</b>		<b>1.17</b>	<b>41.94</b>
X	<b>Other Comprehensive Income</b>		-	-
	Items that will not be reclassified to profit or loss		-	-
	<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)</b>		<b>1.17</b>	<b>41.94</b>
XI	<b>Paid-up equity share capital</b> (Face value of the share- Rs. 10 each)		<b>1,000.00</b>	<b>1,000.00</b>
XII	<b>Earnings per share (of Rs. 10 each)</b>			
XIII	a. Basic (in Rs)		0.01	0.42
	b. Diluted (in Rs)		0.01	0.42

By Order of the Board  
For Concord Drugs LimitedPlace: Hyderabad  
Date: 09.08.2024
  
 Managing Director  
 DIN:01764665
 



## STATEMENT OF Un-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2024

[Rs. in Lakhs]

Particulars	Quarterly ended			
	30-Jun-24 (un Audited)	31-Mar-24 (Audited)	30-Jun-23 (un Audited)	31-Mar-24 (Audited)
<b>I Revenue from Operations</b>				
a. Net sales from Operations	635.32	1,446.56	878.84	4,326.07
b. Other Operating Income	0.00	0.11	-	0.93
<b>II Other Income</b>				
<b>III Total Revenue (I+II)</b>	<b>635.32</b>	<b>1,446.68</b>	<b>878.84</b>	<b>4,327.00</b>
<b>IV Expenses</b>				
a. Cost of Material Consumed	387.92	1,279.31	574.19	3,370.81
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	35.16	-8.96	12.22	-40.49
c. Employees Benefit Expenses	105.19	125.39	121.49	495.04
d. Finance Costs	37.03	37.74	39.04	158.98
e. Depreciation and Amortisation expense	33.54	39.01	37.91	153.82
f. Other expenses	33.83	32.07	31.00	132.99
<b>Total Expenses</b>	<b>632.68</b>	<b>1,504.56</b>	<b>815.85</b>	<b>4,271.16</b>
<b>Profit/ (Loss) before Exceptional item and tax (III-IV)</b>	<b>2.64</b>	<b>-57.88</b>	<b>62.99</b>	<b>55.84</b>
<b>V Exceptional Items</b>				
<b>Profit/ (Loss) before tax (V-VI)</b>	<b>2.64</b>	<b>-57.88</b>	<b>62.99</b>	<b>55.84</b>
<b>VII Tax Expense:</b>				
a. Current tax	1.47	-22.48	14.33	13.90
b. Deferred tax charge/credit	2.39	-21.58	17.52	20.24
<b>Profit/ (Loss) for the period (VII-VIII)</b>	<b>-0.92</b>	<b>-0.90</b>	<b>-3.19</b>	<b>-6.34</b>
<b>IX Other Comprehensive Income</b>	<b>1.17</b>	<b>-35.40</b>	<b>48.66</b>	<b>41.94</b>
<b>X</b>				
Items that will not be reclassified to profit or loss	-	-	-	-
<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)</b>	<b>1.17</b>	<b>-35.40</b>	<b>48.66</b>	<b>41.94</b>
<b>XI Paid up Capital</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>931.55</b>	<b>1,000.00</b>
(Face value of the share- Rs. 10 each)				
<b>XII Other Equity</b>	<b>2,382.95</b>	<b>2,381.78</b>	<b>2,287.53</b>	<b>2,381.78</b>
<b>XIII Earnings per share (of Rs. 10 each)</b>				
a. Basic (in Rs)	0.01	-0.35	0.52	0.42
b. Diluted (in Rs)	0.01	-0.35	0.52	0.42

## 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 standalone financial results as reviewed by the audit committee have been approved by Board of Directors at its meeting held on 09.08.2024
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- The results are also available on the website of the Company [www.concorddrugs.in](http://www.concorddrugs.in)

By Order of the Board  
For Concord Drugs LimitedPlace: Hyderabad  
Date: 09.08.2024Managing Director  
DIN:01764665



## STATEMENT OF UN AUDITED Consolidated FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June 2024

[Rs. in Lakhs]

Particulars	Quarterly ended			
	30-Jun-24 (Un Audited)	31-Mar-24 ( Audited)	30-Jun-23 (Un Audited)	31-Mar-24 (Audited)
<b>I Revenue from Operations</b>				
a. Net sales from Operations	1,169.29	1,564.24	898.16	4,492.45
b. Other Operating Income	0.00	0.11	-	0.93
<b>II Other Income</b>				
<b>III Total Revenue (I+II)</b>	<b>1,169.29</b>	<b>1,564.36</b>	<b>898.16</b>	<b>4,493.38</b>
<b>IV Expenses</b>				
a. Cost of Material Consumed	866.98	1,183.24	598.43	3,365.90
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	35.16	142.04	-19.54	-40.49
c. Employees Benefit Expenses	145.81	169.06	138.31	607.63
d. Finance Costs	45.28	50.38	44.06	186.76
e. Depreciation and Amortisation expense	33.86	39.44	38.34	155.54
f. Other expenses	38.11	34.93	35.05	155.15
<b>Total Expenses</b>	<b>1,165.20</b>	<b>1,619.09</b>	<b>834.66</b>	<b>4,430.48</b>
<b>Profit/ (Loss) before Exceptional item and tax (III-IV)</b>	<b>4.08</b>	<b>-54.73</b>	<b>63.50</b>	<b>62.90</b>
<b>V Exceptional Items</b>	-	-	-	-
<b>VI Profit/ (Loss) before tax (V-VI)</b>	<b>4.08</b>	<b>-54.73</b>	<b>63.50</b>	<b>62.90</b>
<b>VII Tax Expense:</b>	<b>1.35</b>	<b>-20.85</b>	<b>14.45</b>	<b>15.66</b>
<b>VIII a. Current tax</b>	<b>2.83</b>	<b>-19.93</b>	<b>17.65</b>	<b>22.01</b>
<b>0 b. Deferred tax charge/credit</b>	<b>-1.47</b>	<b>-0.92</b>	<b>-3.20</b>	<b>-6.36</b>
<b>IX Profit/ (Loss) for the period (VII-VIII)</b>	<b>2.73</b>	<b>-33.88</b>	<b>49.05</b>	<b>47.24</b>
<b>X Other Comprehensive Income</b>	-	-	-	-
Items that will not be reclassified to profit or loss	-	-	-	-
<b>Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)</b>	<b>2.73</b>	<b>-33.88</b>	<b>49.05</b>	<b>47.24</b>
<b>XI Paid up Capital</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>931.55</b>	<b>1,000.00</b>
(Face value of the share- Rs. 10 each)				
<b>Other Equity</b>	<b>2,382.95</b>	<b>2,381.78</b>	<b>2,287.53</b>	<b>2,381.78</b>
<b>XII Earnings per share (of Rs. 10 each)</b>				
<b>XIII a. Basic (in Rs)</b>	<b>0.03</b>	<b>-0.34</b>	<b>0.53</b>	<b>0.47</b>
<b>b. Diluted (in Rs)</b>	<b>0.03</b>	<b>-0.34</b>	<b>0.53</b>	<b>0.47</b>

## 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 09.08.2024
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- The results are also available on the website of the Company [www.concorddrugs.in](http://www.concorddrugs.in)

By Order of the Board  
For Concord Drugs LimitedPlace: Hyderabad  
Date: 09.08.2024Managing Director  
DIN:01764665





# PUNDARIKASHYAM AND ASSOCIATES

## CHARTERED ACCOUNTANTS

# 1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet,  
Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

E-mail : info@pkas.in / infoong@pkas.in

**GSTIN : 36AAJFP6218J1ZY**

- Branches :
1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.
  2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.
  3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction, Visakhapatnam, Andhra Pradesh - 530007.

### **Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

**To the Board of Directors of Concord Drugs Limited,**

1. We have reviewed the accompanying statement of Consolidated unaudited financial results ('the Statement') of Concord Drugs Limited ('the company') for the quarter ended 30 June 2024, being submitted by the Company pursuant to the requirements of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the act'), SEBI circular CIR/CFD/FAC/62/2016, dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. 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. 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 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.

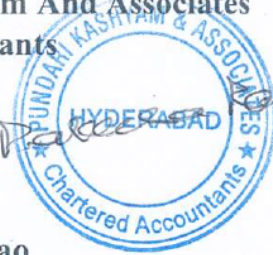




4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pundarikashyam And Associates  
Chartered Accountants  
FRN:011330S**

*B. Surya Prakasa Rao*



**B Surya Prakasa Rao  
(Partner)**

**MNo: 205125**

**UDIN No : 24205125BKAEF02243**

**Place: Hyderabad**

**Date: 09-08-2024.**





# PUNDARIKASHYAM AND ASSOCIATES

## CHARTERED ACCOUNTANTS

# 1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet,  
Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

E-mail : info@pkas.in / infoong@pkas.in

**GSTIN : 36AAJFP6218J1ZY**

- Branches : 1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.  
2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.  
3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction, Visakhapatnam, Andhra Pradesh - 530007.

### **Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

#### **To the Board of Directors of Concord Drugs Limited,**

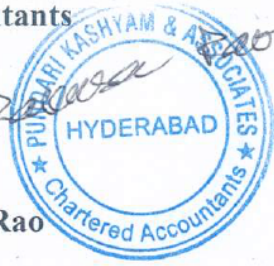
1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Concord Drugs Limited ('the company') for the quarter ended 30 June 2024, being submitted by the Company pursuant to the requirements of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. The statement, which is the responsibility of the Company's Management and approved by the Company's 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 ('the act'), SEBI circular CIR/CFD/FAC/62/2016, dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. 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. 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 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pundarikashyam And Associates**  
**Chartered Accountants**  
**FRN:011330S**

*B. Surya Prakasa Rao*  


**B Surya Prakasa Rao**  
**(Partner)**

**MNo: 205125**

**UDIN No: 24205125BKAEFN9965.**

**Place: Hyderabad**

**Date: 09-08-2024.**



Annexure-III

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023.

Sl.No	Particulars	Description
1	Reason for Change Viz., Appointment. Resignation, removal, death or otherwise;	Appointment to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2	Date of Appointment/Cessation (as applicable) & terms of appointment	Date: 09.08.2024 M/s. PSK and Associates, Company Secretaries is appointed as Secretarial Auditor of the Company for F.Y 2023-24.
3	Brief profile (in case of appointment)	Name of Auditor: M/s. PSK and Associates, Company Secretaries. (ACS-34521, CP-12871, Peer Review- 5668/2024)  Office: 1-3-183/40/46/14A, Sai Nagar Colony, Gandhi Nagar, Hyderabad , Telangana- 500 080.  Brief: M/s. PSK and Associates, is a Practicing Company Secretaries firm based at Hyderabad providing secretarial, listing and other advisory services. The firm has existence of a decade in the above said services.
4	Disclosure of relationships between directors (in case of appointment of a director).	NA



*Sriyani*