



# Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd. Off : 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh. Phone : +91 98846 24100

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To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
21st Floor, Dalal Street  
Mumbai – 400 001

November 14, 2024

BSE Scrip Code: 524322

**Sub.: Financial Results for the quarter and half year ended September 30, 2024 under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e 14<sup>th</sup> November 2024 has Considered and approved the unaudited financial statements for the quarter and half year ended 30<sup>th</sup> September 2024 along with the limited review report of the Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced at 05.00 p.m. (IST) and concluded at 06:30 p.m. (IST).

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours sincerely,

**For Kabra Drugs Limited**



**Managing Director**

**DIN:01895602**

(Rs. In lacs)

**Statement of Unaudited Standalone Financial Results for the Quarter Ended September 30, 2024**

Sl no.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
	(Refer Notes Below)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>INCOME</b>						
(a)	Gross Revenue from sale of products	-	-	-	-	-	-
(b)	Other Operating Revenue	-	-	-	-	-	-
<b>1</b>	<b>Revenue from Operations</b>	-	-	-	-	-	-
<b>2</b>	<b>Other Income</b>	-	-	-	-	-	-
<b>3</b>	<b>Total Income</b>	-	-	-	-	-	-
	<b>EXPENSES</b>						
(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	14.30	10.59	11.25	24.89	18.36	40.04
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and amortization expense	0.05	-	-	0.05	-	-
(g)	Other expenses	25.25	43.97	2.17	69.22	7.27	33.57
<b>4</b>	<b>Total Expenses</b>	<b>39.60</b>	<b>54.57</b>	<b>13.42</b>	<b>94.17</b>	<b>25.63</b>	<b>73.61</b>
<b>5</b>	<b>Profit / (Loss) from operations before exceptional items</b>	<b>(39.60)</b>	<b>(54.57)</b>	<b>(13.42)</b>	<b>-94.17</b>	<b>-25.63</b>	<b>(73.61)</b>
	<b>Tax (1-2)</b>						
6	Exceptional Items	-	-	-	-	-	-
<b>7</b>	<b>Profit / (Loss) before Tax (5 ± 6)</b>	<b>(39.60)</b>	<b>(54.57)</b>	<b>(13.42)</b>	<b>(94.17)</b>	<b>(25.63)</b>	<b>(73.61)</b>
8	Tax Expense						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	0.07	-	-	0.07	-	-
<b>9</b>	<b>Net Profit / (Loss) after Tax (7 - 8)</b>	<b>(39.67)</b>	<b>(54.57)</b>	<b>(13.42)</b>	<b>(94.24)</b>	<b>(25.63)</b>	<b>(73.61)</b>
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	-	-	-	-	-	-
B	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income for the period (9 ± 10)</b>	<b>(39.67)</b>	<b>(54.57)</b>	<b>(13.42)</b>	<b>(94.24)</b>	<b>(25.63)</b>	<b>(73.61)</b>
12	Paid-up equity share capital (Face Value of Rs.10/- each)	<b>100.79</b>	<b>438.86</b>	<b>438.86</b>	<b>100.79</b>	<b>438.86</b>	<b>438.86</b>
13	Other Equity	-	-	-	-	-	(585.57)
<b>14</b>	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>						
	(a) Basic	(3.94)	(1.24)	(0.31)	(9.35)	(0.58)	(1.68)
	(b) Diluted	(3.94)	(1.24)	(0.31)	(9.35)	(0.58)	(1.68)

**Notes:**


- 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, 2024. The Statutory Auditors have carried out a limited review of the above financial result.
- Company has only one segment and hence no separate segment result has been given.
- The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015



By order of the Board  
For, Kabra Drugs Ltd

Date: 14.11.2024  
Place: Indore

N.Aravind  
Managing Director  
DIN: 01895602

<b>KABRA DRUGS LIMITED</b> <b>CIN:- L02423MP1989PLC005438</b> <b>Regd Off: 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh - 452011</b> <b>Standalone Statement of Assests and Liabilities as at 30th September 2024</b>		
Particulars	As at September 30, 2024	As at March 31, 2024
	<b>Un-Audited</b>	<b>Audited</b>
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, plant and equipment	3.97	-
(b) Other Intangible Assets	-	-
(c) Financial Assets		
(i) Other Financial Assets	-	-
(d) Other non-current assets	2.32	2.32
	<b>6.28</b>	<b>2.32</b>
<b>(2) Current Assets</b>		
(a) Inventories		
(b) Financial Assets		
(i) Trade Receivables	60.05	60.05
(ii) Cash & Cash Equivalents	11.49	11.65
(iii) Bank Balance other than (ii) above	197.34	255.45
(iv) Loans	4.36	4.35
(v) Others	-	119.99
(c) Other Current Assets	215.84	3.34
	<b>489.07</b>	<b>454.83</b>
<b>TOTAL ASSETS</b>	<b>495.36</b>	<b>457.15</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity Share Capital	1,007.91	438.86
(b) Other Equity	-	585.57
(c) Share Application Money	679.81	255.00
<b>TOTAL EQUITY</b>	<b>328.10</b>	<b>108.29</b>
<b>LIABILITIES</b>		
<b>(1) Non - Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
	-	-
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	64.02	170.84
(ii) Trade Payables	-	-
(iii) Other financial liability	4.67	172.75
(b) Deferred Tax Liabilities	0.07	
(c) Other Current Liabilities	98.50	5.27
	<b>167.26</b>	<b>348.86</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>495.36</b>	<b>457.15</b>
<p>Statement of significant accounting policies and other explanatory notes form part of the balance sheet and statement of profit and loss.</p>		
		
<b>For and on Behalf of the Board of directors of KABRA DRUGS LIMITED</b>		
<b>Date: 14.11.2024</b> <b>Place: Indore</b>	<b>N.ARAVIND</b> Managing Director DIN:01895602	

**KABRA DRUGS LIMITED**  
**CIN:- L02423MP1989PLC005438**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Particulars	30.09.2024	30.09.2023
	Rupees	Rupees
<b>A. CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Profit before tax and extra ordinary items	(94.17)	(25.63)
Adjustment For :		
Depreciation/amortization on continuing operation	0.05	-
Interest expenses		-
Interest Income		-
Excess allowance for doubtful debts reversed		-
Loss on sale of Fixed assets		-
<b>Operating profit before working capital changes</b>	<b>(94.12)</b>	<b>(25.63)</b>
<b>Movement in Working Capital :</b>		
Increase/(decrease) in Inventory		-
Increase/(decrease) in Trade receivables		-
Increase/(decrease) in Short Term Loan & Advances	119.99	-
Increase/(decrease) in Current Liabilities	(74.85)	3.84
Increase/(decrease) in Trade Payable		
Increase/(decrease) in Other Current Assets	(212.50)	
Direct taxes paid (net of refunds)		-
<b>Net Cash Flow from Operating Activities(A)</b>	<b>(261.48)</b>	<b>(21.79)</b>
<b>B. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Investments /withdrawl in Partnership Firm		-
Purchase / Sale of Fixed Assets	(4.02)	-
Interest Received		-
Change in Bank balances not considered as cash		-
Increase/(decrease) in Long Term Loan & Advances		-
Increase/(decrease) in other non-current Asset		-
<b>Net Cash Flow from Invesing Activities(B)</b>	<b>(4.02)</b>	<b>-</b>
<b>C. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceed (Repayment) from long term borrowing		-
Proceed (Repayment) from short term borrowing	(106.82)	21.74
Proceed (Repayment) from Share Applcaiton Money	314.05	
<b>Net Cash Flow from Financing Activities(C)</b>	<b>207.23</b>	<b>21.74</b>
Net increase/(decrease) in cash & cash equivalents(A+B+C)	(58.27)	(0.05)
Cash and Cash equivalents (Opening Balance)	267.10	0.29
<b>Cash and Cash equivalents (Closing Balance)</b>	<b>208.83</b>	<b>0.24</b>

Previous year figure have been regrouped/ reclassified wherever necessary

**For and on Behalf of the Board of directors of**  
**KABRA DRUGS LIMITED**



**Date: 14.11.2024**  
**Place: Indore**

**N.ARAVIND**  
Managing Director  
DIN: 01895602



# PPN AND COMPANY

## CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: [info@ppnaco.com](mailto:info@ppnaco.com) | Web: [www.ppnaco.com](http://www.ppnaco.com) | [www.ppnaco.co.in](http://www.ppnaco.co.in)

Limited Review Report on Standalone unaudited quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

### THE BOARD OF DIRECTORS OF KABRA DRUGS LIMITED

208, Swadesh Bhavan, 2 Press Complex, AB Road,  
Indore, Madhya Pradesh - 452 011.

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **KABRA DRUGS LIMITED** ("the Company"), for the Quarter and six months ended 30th September 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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 thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit.



We have not performed an audit and 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 accounting standards 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.

#### OTHER MATTERS

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2024. The comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2024 audited by the previous auditor whose report expressed an unmodified opinion on those Standalone financial statements.

Our Conclusions is not modified in respect of this matter.

For P P N and Company  
Chartered Accountants  
Firm's Registration No: 013623S  
Peer review Certificate No: 013578

*D. Hitesh*

D. Hitesh  
Partner

Membership No.231991  
UDIN : 24231991BKEXLE4951



Date: 14-11-2024  
Place: Chennai



# Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd. Off : 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh. Phone : +91 98846 24100

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To  
BSE Limited  
Phiroze Jeejeebhoy Towers  
21st Floor, Dalal Street  
Mumbai – 400 001

November 14, 2024

BSE Scrip Code: 524322

**Subject: Undertaking for Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter & half year ended on September 30, 2024.**

Dear Sir/Madam,

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) for quarter & half year ended on September 30, 2024 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. N.Aravind, Managing Director of Kabra Drugs Ltd hereby certify that Compliances of Regulation 32 of SEBI (LODR) regulations, 2015 is applicable to the company as the company has issued equity share by way of preferential issue for the quarter & half year ended on September 30, 2024.

You are requested to take the above on your records and acknowledge the same.

Thanking you,

Yours sincerely,

**For Kabra Drugs Limited**



**Managing Director**

**DIN:01895602**