

KOBO BIOTECH LIMITED

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[E-mail: info@kobobiotech.com](mailto:info@kobobiotech.com) • Website: www.kobobiotech.com
(ON : L24110TG1993PLC16112)

Asst. General Manager,
Dept. of Corporate Services.
Bombay Stock Exchange Limited,
14th Floor, P.J.Towers, Dalal Street,
Fort, Mumbai: 400 001

14th August, 2024

Scrip Name: **Kobo Biotech Limited**, Scrip Code: **531541**

Dear Sir/ Madam,

Sub: OUTCOME OF THE BOARD MEETING: Unaudited Financial results for the Quarter ended 30th June, 2024.

This is to inform you that the Board of Directors of Kobo Biotech Limited at their meeting held today i.e. on Wednesday, 14th August, 2024 inter alia approved the Unaudited Financial Results of the Company for the quarter ended 30th June, 2024 alongwith the Limited review report of statutory auditor thereon.

Please find enclosed a copy of the unaudited Financials along with Limited Review report from the Statutory Auditors.

The above is pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for your information and record.

The above-referred meeting was commenced at 2:00 p.m. and concluded at 2:30 p.m.

Thanking you,
Yours truly,

For Kobo Biotech Limited

Rajendrakumar Kaimal
Director



A N Shah & Associates
Chartered Accountants

C/303, Anand Nagar,
Forjett Street,
Opp. Bhatia Hospital,
Mumbai – 400 036.
Tel: +91 22 4976 9085

Limited Review Report of Un-audited Financial Result of Kobo Biotech Limited

Independent Auditor's Review Report on Quarter ended Unaudited 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
Kobo Biotech Limited,
Mumbai

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of Kobo Biotech Limited (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"), including the relevant circulars issued by SEBI from time to time. Attention is drawn to the fact that the figures for the quarter ended March 31, 2024 as reported in this Statement are the balancing figures between audited figures in respect of full previous financial year and the published year to date figures up to the end of third quarter of the previous financial year. The figures up to the end of third quarter of the previous financial year had only been reviewed and not subject to audit. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing 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.

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 Result prepared in accordance with accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations 2015 (as amended), including the

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manner in which it is to be disclosed, or that it contains any material misstatement.

In our opinion and to the best of our information and according to the explanations given to us these financial result:

- (i) Are presented in accordance with the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015;
- (ii) Give a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India and other financial information of the Company for the quarter ended 30th June, 2024

For,
A N Shah & Associates,
Chartered Accountants



Akash Shah
Proprietor
Membership No.: 191340
UDIN No: 24191340BKECLO8052

Place: Mumbai
Date: 14th August 2024

A N Shah & Associates
Chartered Accountants

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KOBO BIOTECH LIMITED

CIN: L24110TG1993PLC016112

Regd. Office : Plot No. 121A/1, Western Hills, Addagutta Society, Opp. JNTU, Kukatpally, Hyderabad - 500072

Statement of Audited Financial Results for the quarter ended 30th June, 2024

(Amount in INR Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Income from operations	0.00	0.00	0.00	0.00
II	Other Income	2.41	0.00	1.52	1.52
III	Total Income (I+II)	2.41	0.00	1.52	1.52
IV	Expenditure				
	(a) Cost of raw material consumed	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Employee benefits expense	6.54	6.72	5.52	24.8
	(d) Finance Cost	0.00	0.00	0.00	0.01
	(e) Depreciation and Amortisation expenses	101.11	101.12	101.27	407.14
	(g) Other Expenses	27.71	17.78	17.30	62.45
	Total Expenses	135.36	125.62	124.09	494.40
V	Profit (Loss) before Exceptional Items and Tax (III-IV)	(132.95)	(125.62)	(122.57)	(492.88)
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit (Loss) before Tax (V-VI)	(132.95)	(125.62)	(122.57)	(492.88)
VIII	Tax expenses				
	(a) Current Tax	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00
IX	Net Profit (Loss) after tax (VII-VIII)	(132.95)	(125.62)	(122.57)	(492.88)
X	Other Comprehensive Income				
	(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	(132.95)	(125.62)	(122.57)	(492.88)
XII	Paid-up equity share capital				2,382.50
XIII	Other Equity				
XIV	Earnings Per Share (Basic and Diluted) (in Rs)	(0.56)	(0.53)	(0.51)	(2.07)

Notes:

1	The above audited standalone financial results, prepared in accordance with the Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th August, 2024.
2	The Company operates only in one Business Segment i.e. manufacturing Active Pharmaceutical Ingredients (API)/ Bulk Drugs.
4	The number of investor complaints at the beginning and pending at the end of the Quarter were Nil.
5	Figures for the quarter ended 31st March are the balancing figures between the audited figures in respect of full financial year and the published year-to-date figures upto the third quarter of the relevant financial year, which were subjected to limited review
6	Figures of the previous periods have been regrouped / rearranged wherever considered necessary.

By order of the Board
For **KOBO BIOTECH LIMITED**



Ajit Kamath
Director

Mumbai
14-08-2024