



BRAWN

14th November, 2024



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CIN NO.: L74899DL1985PLC022468

The General Manager
The Department of Corporate Services,
BSE Limited, 25th Floor,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai -400001

BSE Scrip Code: 530207
Scrip ID: BRAWN

Sub: Outcome of the Board Meeting of the Company held on 14th November 2024, and submissions of Un-Audited Financial Results for the Quarter 30.09.2024.

Ref: Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (SEBI Listing regulations).

Dear Sir/Ma'am,

With reference to the captioned subject and pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI Listing Regulations, this is to inform you that the Board of Directors of the Company in its meeting held today, 14th November 2024 has considered and approved the Un-Audited Financial Results along with Limited Review Report by the Company's Statutory Auditor for the quarter ended 30th September, 2024 a Copy of which is enclosed herewith.

We wish to further inform you that the meeting of the board of directors commenced at 03:00 P.M. and concluded at 03:30 P.M.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You.

For and on behalf of
Brawn Biotech Limited



Priyanka Sharma
Company Secretary and Compliance Officer
Membership No.: A50385
Encl: As above

BRAWN BIOTECH LTD.
(Formerly Known as Brawn Pharmaceuticals Ltd.)

Regd. Office : C-64, Lajpat Nagar-1, New Delhi-110024, INDIA Tel: 01129515331
Email: solution@brawnbiotech.com, Website : www.brawnbiotech.com

Corporate Office : Plot No. - 30, Sector - 33, Near Hero Honda Factory, Gurugram - 122001, Haryana, INDIA Tel: 0124-4666152, 4222452
Email: solution@brawnbiotech.com, Website : www.brawnbiotech.com

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BRAWN BIOTECH LIMITED

CIN:L74899DL1985PLC022468

REGD. OFFICE: C-64, Lajpat Nagar-1, New Delhi 110024



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CIN NO.: L74899DL1985PLC022468

		Rs. in Lacs	
Statement of Assets and Liabilities as on 30th September 2024			
Particulars	30-Sep-24	31-Mar-24	
	Un-Audited	Audited	
ASSETS			
(1) Non-Current Assets			
Property, Plant, Equipment & Intangible Assets	39.62	33.34	
Financial Assets			
-Investment			
- Trade Receivable		65.93	
-Loan			
Deferred Tax Asset (Net)	45.66	45.66	
Total Non-Current Assets	85.28	144.92	
(2) Current Assets			
Inventories	469.37	601.66	
Financial Assets			
- Trade Receivables	528.09	388.30	
- Cash and cash equivalents	24.10	39.73	
- Loan	1.14	2.04	
- Other Financial Assets	119.67	112.65	
Current Tax Assets (Net)			
Other Current Assets	163.56	169.57	
Total Current Assets	1,305.93	1,313.95	
TOTAL ASSETS	1,391.20	1,458.88	
EQUITY AND LIABILITIES			
EQUITY			
Equity Share Capital	300.03	300.03	
Other Equity	123.03	206.47	
TOTAL EQUITY	423.06	506.50	
LIABILITIES			
(1) Non-current Liabilities			
Financial Liabilities			
- Trade Payable	-	289.88	
- Other Financial Liabilities			
Provisions		11.73	
Deferred Tax liabilities (Net)			
Total Non-Current Liabilities	-	301.61	
(2) Current Liabilities			
Financial Liabilities			
- Trade Payables	919.14	567.49	
- Other Financial Liabilities	4.00	38.08	
Other current liabilities	35.51	37.14	
Provisions	9.49	8.05	
Current tax liabilities	-	-	
Total Current Liabilities	968.14	650.76	
TOTAL EQUITY AND LIABILITIES	1,391.20	1,458.88	

For and on behalf of Board

For Brawn Biotech Limited

Brij Raj Gupta

Director

DIN NO. 00974959

Place : New Delhi

Date : 14-11-2024

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BRAWN BIOTECH LIMITED

DF39B

CIN:L74899DL1985PLC022468

REGD. OFFICE: C-64, Lajpat Nagar-1, New Delhi 110024


Extract of Standalone Un-Audited Financial Results for the quarter and half year ended 30th September 2024

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Half-yearly ended		Year Ended
		30-Sep-24 Un-audited	30-Jun-24 Un-audited	30-Sep-23 Un-audited	30-Sep-24 Un-audited	30-Sep-23 Un-audited	31-Mar-24 Audited
1	Revenue from operations						
	Revenue from operations	329.68	406.41	291.87	736.09	1,020.54	1,649.47
	Other Income	0.13	0.00	0.03	0.13	0.03	8.81
	Total Revenue	329.81	406.41	291.90	736.22	1,020.57	1,658.27
2	Expenses						
a	Cost of material consumed	-	-	-	-	-	-
b	Purchase of stock-in-trade	245.20	274.60	255.04	519.80	785.83	1,558.90
c	Change in Inventories of finished goods, work in progress and stock in trade	31.69	100.59	-5.98	132.28	105.71	(122.53)
d	Employee Benefit expenses	28.16	41.05	36.31	69.21	72.13	140.01
e	Depreciation and amortisation expenses	2.71	2.54	2.79	5.25	4.45	9.94
f	Finance Cost	0.15	0.00	0.14	0.15	0.15	0.38
g	Other expenses	56.27	40.44	45.86	96.72	111.80	225.99
	Total Expenses	364.18	459.23	334.17	823.41	1,080.07	1,812.70
	Profit from Operation before Other Income, exceptional and extra-ordinary Items (1-2)	-34.37	-52.81	-42.27	-87.18	-59.50	-154.42
3	Other Income	-	-	-	-	-	-
4	Profit from ordinary activities before exceptional items (3-4)	-34.37	-52.81	-42.27	-87.18	-59.50	-154.42
5	Exceptional Items	-	-	-	-	-	-
6	Profit from ordinary activities before tax (5-6)	-34.37	-52.81	-42.27	-87.18	-59.50	-154.42
7	Tax Expenses	-	-	-	-	-	-
8	Profit (Loss) for the period from continuing operations (7-8)	-34.37	-52.81	-42.27	-87.18	-59.50	-154.42
9	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
10	Tax expense of discontinuing operations	-	-	-	-	-	-
11	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
12	Profit (Loss) for the period (9+12)	-34.37	-52.81	-42.27	-87.18	-59.50	-154.42
13	Other Comprehensive Income	5.71	(1.97)	(0.53)	3.74	-0.59	0.28
14	Total Comprehensive Income	-28.66	-54.78	-42.80	-83.44	-60.09	-154.14
15	Details of equity share capital	300.03	300.03	300.03	300.03	300.03	300.03
	Paid-up equity share capital						
	Face value of equity share capital						
16	Reserve excluding Revaluation Reserve						
17	Earnings per share						
i	Basic earnings per share	(0.96)	(1.83)	(1.43)	(2.78)	(2.00)	-5.14
ii	Diluted earnings per share	(0.96)	(1.83)	(1.43)	(2.78)	(2.00)	-5.14

NOTES:-

- Results for the quarter and half year ended on 30th September, 2024 were reviewed by the Audit committee and then approve by the Board of Directors at their meeting held on 14th November, 2024.
- The Statutory Auditors carried out the limited review for quarter and half year ended 30th September, 2024. The management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as amended by the Companies (Indian Accounting Standards) (Amendment rules), 2016 prescribed under Section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Pharmaceuticals. Accordingly, there is no separate reportable segments as per Ind-AS 108 dealing with Operating Segments.
- The above Standalone Un-audited Financial Results for the quarter and half year ended on 30-09-2024 are available on company's website www.brawnbiotech.com and BSE website www.bseindia.com.
- Previous year / period figures have been regrouped / rearranged, wherever necessary to make them comparable with the current period figures.

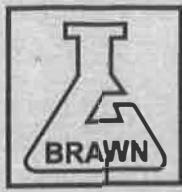
For and on behalf of Board
For Brawn Biotech Limited

 Dr. Raj Gupta
 Director
 DIN NO. 00974969
 Date: 14-11-2024
 Place: Delhi

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C4868

CIN NO.: L74899DL1985PLC022468

Cash Flow Statement for the half year ended 30th September, 2024

Rs. In Lacs.

Particulars	For the half year ended		For the year ended	
	30.09.2024		31.03.2024	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(87.18)		(154.42)
Adjustments for:				
Profit of sale of investment (Shares)		-		-
Bad debts written off		-		-
loss on sale of car		-		-
Depreciation and amortisation	5.25		5.12	
Re-measurement losses on defined benefit plans	3.74		0.28	
Finance costs	0.15	9.14	0.38	5.77
Operating profit / (loss) before working capital changes		(78.04)		(148.65)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	132.28		(122.53)	
Trade receivables	(139.79)		143.23	
Long Term - Trade receivables	65.93		(5.99)	
Short-term loans and advances	6.92		1.12	
Long-term loans and advances	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	351.65		(79.41)	
Long Term - Trade payables	(289.88)		282.08	
Borrowings	-		-	
Other current liabilities	(1.63)		(70.65)	
Other financial liabilities	(34.08)		(4.36)	
Current tax liabilities	-		-	
Short-term provisions	1.44		2.07	
Long-term provisions	(11.73)	81.11	0.52	146.08
Cash flow from extraordinary items				
Cash generated from operations		3.07		(2.56)
Net income tax (paid) / refunds & Dividend		-		-
Net cash flow from / (used in) operating activities (A)		3.07		(2.56)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(11.53)		(1.21)	
Cash flow from extraordinary items		(11.53)		(1.21)
Net cash flow from / (used in) investing activities (B)		(11.53)		(1.21)
C. Cash flow from financing activities				
Proceeds from long-term borrowings				
Proceeds from other short-term borrowings	-7.02			
Finance cost	(0.15)		(0.38)	(0.38)
Cash flow from extraordinary items				
Net cash flow from / (used in) financing activities (C)		(7.17)		(0.38)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(15.63)		(4.15)
Cash and cash equivalents at the beginning of the year		39.73		43.88
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		24.10		39.73
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		24.10		39.73
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)				
Net Cash and cash equivalents		24.10		39.73
Add: Current Investments considered as part of Cash and cash equivalents				
Cash and cash equivalents at the end of the year *		24.10		39.73
* Comprises:				
(a) Cash on hand		4.23		0.45
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts		19.86		39.28

For and on behalf of Board
For Brawn Biotech Limited

BRAWN BIOTECH LTD.
(Formerly Known as Brawn Pharmaceuticals Ltd.)

Brij Raj Gupta
Director
DIN NO. 04974949
Place : New Delhi
Date : 14-11-2024

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RAJIV UDAI & ASSOCIATES
CHARTERED ACCOUNTANTS

To,
The Board of Directors of
Brawn Biotech Limited

We have reviewed the accompanying statement of unaudited financial results of Brawn Biotech Limited for the quarter and half year ended 30th September 2024. This statement 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 statements based on our review.

This Statement, which is the responsibility and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

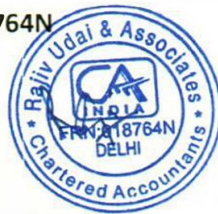
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information 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.

Our conclusion is not modified in respect of this matter.

For Rajiv Udai & Associates
Chartered Accountants
Firm Registration No. 018764N



Rajeev Jain
(Partner)
Membership No. 099767
UDIN: 24099767BKBNBP1871



Place: Delhi
Date: 14-11-2024