

ADLINE CHEM LAB LIMITED

[Formerly Kamron Laboratories Limited]

Registered Office : 904, Shapath-1, Opp. Rajpath Club, S. G. Highway,

Ahmedabad – 380 054, Gujarat, INDIA. Phone: +91-9227510541

E-mail : info@kamronlabs.com Website: www.kamronlabs.com

CIN : L24231GJ1988PLC010956



8th November, 2023

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code No. 524604

Dear Sirs,

Sub: Submission of Un-audited Financial Results for the Quarter ended on 30th September, 2023

We refer to our letter dated 30th October, 2023 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results for the quarter ended on 30th September, 2023.

We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended on 30th September, 2023 along with Limited Review Report thereon.

This is as per Regulation – 33 of the SEBI (LODR) Regulations, 2015.

Please note that the Board meeting commenced at 3:00 p.m. and concluded at 3:30 p.m.

Thanking you,

Yours faithfully,

For ADLINE CHEM LAB LIMITED
(Formerly known as Kamron Laboratories Limited)

KAMLESH J. LASKARI
MANAGING DIRECTOR
(DIN: 00461198)

Encl: As above.

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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED ON 30TH SEPTEMBER, 2023

(Rs. In lakh)

Particulars	Quarter ended			Half Year ended (Cumulative)		Previous Year ended 31-03-2023
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	
(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Revenue from operations	-	-	-	-	-	-
2 Other income	0.01	0.00	53.08	0.01	53.23	99.51
3 Total Income (1+2)	0.01	0.00	53.08	0.01	53.23	99.51
4 Expenses						
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	-	-	25.90	-	25.90	25.90
d. Employee benefits expense	0.89	1.70	1.10	2.59	2.84	5.04
e. Finance costs	-	-	-	-	-	-
f. Depreciation & amortisation expense	-	-	-	-	8.75	8.75
g. Other expenses	2.32	6.48	1.53	8.80	1.08	48.73
Total Expenses	3.21	8.18	28.53	11.39	38.57	88.42
5 Profit / (Loss) before exceptional items and tax (3-4)	(3.20)	(8.18)	24.55	(11.38)	14.66	11.09
6 Exceptional items	-	-	-	-	-	-
Loss on technical know how W/off	-	-	(409.99)	-	(409.99)	409.99
Loss on trademark W/off	-	-	(24.51)	-	(24.51)	24.51
Depreciation written back	-	-	-	-	-	-
7 Profit / (Loss) before tax (5+6)	(3.20)	(8.18)	(409.95)	(11.38)	(419.84)	(423.41)
8 Tax expense:	-	-	-	-	-	-
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
9 Profit/ (Loss) for the period from continuing operations (7-8)	(3.20)	(8.18)	(409.95)	(11.38)	(419.84)	(423.41)
10 Profit/ (loss) from discontinuing operations before Tax	-	-	-	-	-	-
11 Tax expense of discontinuing operations	-	-	-	-	-	-
12 Profit/ (loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13 Profit/ (Loss) for the period (9+12)	(3.20)	(8.18)	(409.95)	(11.38)	(419.84)	(423.41)

FOR, ADLINE CHEM LAB LIMITED
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Kamron / Carlson
MANAGING DIRECTOR



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Particulars	Quarter ended			Half Year ended (Cumulative)		Previous Year ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14 Other Comprehensive Income						
Items that will not be reclassified subsequently to profit or loss	-	-	-	-	-	-
Mention Item.....						
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-
Mention Item.....						
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Other Comprehensive Income, net of tax	-	-	-	-	-	-
15 Total Comprehensive Income for the period (13+14)	(3.20)	(8.18)	(409.95)	(11.38)	(419.84)	(423.41)
16 Paid-up equity shares capital (Face Value per share Rs. 10/-)	585.00	585.00	585.00	585.00	585.00	585.00
17 Reserves excluding Revaluation Reserves						(741.75)
18 Earnings Per Share of Rs. 10/- each (for continuing operations)						
- Basic	(0.05)	(0.14)	(7.01)	(0.19)	(7.18)	(7.24)
- Diluted	(0.05)	(0.14)	(7.01)	(0.19)	(7.18)	(7.24)
19 Earnings Per Share of Rs. 10/- each (for discontinued operations)						
- Basic	-	-	-	-	-	-
- Diluted	-	-	-	-	-	-
20 Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
- Basic	(0.05)	(0.14)	(7.01)	(0.19)	(7.18)	(7.24)
- Diluted	(0.05)	(0.14)	(7.01)	(0.19)	(7.18)	(7.24)

FOR, ADLINE CHEM LAB LIMITED
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Kamron I. Kamron
MANAGING DIRECTOR



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NOTES:

1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2023 (Unaudited)	As at 31-03-2023 (Audited)
	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	-	-
	Capital work-in-progress	-	-
	Investment property	-	-
	Goodwill	-	-
	Other intangible Assets	-	-
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets:	-	-
	(i) Investments, Non-Current	-	-
	(ii) Trade receivables, Non-Current	-	-
	(iii) Loans, Non-Current	-	-
	Deferred tax Assets (net)	-	-
	Other Non-Current Assets	-	-
	Total Non-Current Assets	-	-
2	Current Assets		
	Inventories		
	Current financial asset:		
	(i) Current investments	-	-
	(ii) Trade receivables, Current	-	-
	(iii) Cash and cash equivalents	4.16	6.17
	(iv) Bank balance other than above	-	-
	(v) Loans, Current	-	-
	(vi) Other Current financial Assets	-	-
	Current tax Assets (net)	-	-
	Other Current Assets	-	-
	Total Current Assets	4.16	6.17
	TOTAL ASSETS	4.16	6.17

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Kamron / Karan
MANAGING DIRECTOR

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(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2023 (Unaudited)	As at 31-03-2023 (Audited)
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	585.00	585.00
	Other Equity	(753.12)	(741.75)
	Total Equity	(168.12)	(156.75)
2	Liabilities		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	-	-
	(ii) Trade payables, Non-Current	-	-
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other Non-Current financial Liabilities	-	-
	Provisions, Non-Current	29.09	29.09
	Deferred tax Liabilities (net)	-	-
	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	29.09	29.09
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	141.06	133.31
	(ii) Trade payables, Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other Current financial Liabilities		
	Other Current Liabilities	2.13	0.47
	Provisions, Current	-	0.05
	Current tax Liabilities (Net)		
	Total Current Liabilities	143.19	133.83
	Total Liabilities	172.28	162.92
	TOTAL EQUITY AND LIABILITIES	4.16	6.17

FOR, ADLINE CHEM LAB LIMITED
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Kamlesh I. Larkari
MANAGING DIRECTOR

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2. STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. In lakh)

Cash Flow Statement, indirect		
Particulars		6 months ended 30-09-2023 (dd-mm-yy)
A	Date of start of reporting period	01-04-2023
B	Date of end of reporting period	30-09-2023
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	(11.38)
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	-
	Adjustments for decrease (increase) in inventories	-
	Adjustments for decrease (increase) in trade receivables, current	-
	Adjustments for decrease (increase) in trade receivables, non-current	-
	Adjustments for decrease (increase) in other current assets	-
	Adjustments for decrease (increase) in other non-current assets	-
	Adjustments for other financial assets, non-current	-
	Adjustments for other financial assets, current	-
	Adjustments for other bank balances	-
	Adjustments for increase (decrease) in trade payables, current	-
	Adjustments for increase (decrease) in trade payables, non-current	-
	Adjustments for increase (decrease) in other current liabilities	1.66
	Adjustments for increase (decrease) in other non-current liabilities	-
	Adjustments for depreciation and amortisation expense	-
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-
	Adjustments for provisions, current	(0.05)
	Adjustments for provisions, non-current	-
	Adjustments for other financial liabilities, current	-
	Adjustments for other financial liabilities, non-current	-
	Adjustments for unrealised foreign exchange losses gains	-
	Adjustments for dividend income	-
	Adjustments for interest income	(0.01)
	Adjustments for share-based payments	-
	Adjustments for fair value losses (gains)	-
	Adjustments for undistributed profits of associates	-
	Other adjustments for which cash effects are investing or financing cash flow	-
	Other adjustments to reconcile profit (loss)	-
	Other adjustments for non-cash items	-
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-

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Kamrun I Larkar
MANAGING DIRECTOR

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	Total adjustments for reconcile profit (loss)	1.60
	Net cash flows from (used in) operations	(9.78)
	Dividends received	-
	Interest paid	-
	Interest received	-
	Income taxes paid (refund)	-
	Other inflows (outflows) of cash	-
	Net cash flows from (used in) operating activities	(9.78)
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	-
	Cash flows used in obtaining control of subsidiaries or other businesses	-
	Other cash receipts from sales of equity or debt instruments of other entities	-
	Other cash payments to acquire equity or debt instruments of other entities	-
	Other cash receipts from sales of interests in joint ventures	-
	Other cash payments to acquire interests in joint ventures	-
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-
	Proceeds from sales of property, plant and equipment	-
	Purchase of property, plant and equipment	-
	Proceeds from sales of investment property	-
	Purchase of investment property	-
	Proceeds from sales of intangible assets	-
	Purchase of intangible assets	-
	Proceeds from sales of intangible assets under development	-
	Purchase of intangible assets under development	-
	Proceeds from sales of goodwill	-
	Purchase of goodwill	-
	Proceeds from biological assets other than bearer plants	-
	Purchase of biological assets other than bearer plants	-
	Proceeds from government grants	-
	Proceeds from sales of other long-term assets	-
	Purchase of other long-term assets	-
	Cash advances and loans made to other parties	-
	Cash receipts from repayment of advances and loans made to other parties	-
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	-
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-
	Dividends received	-
	Interest received	0.01
	Income taxes paid (refund)	-
	Other inflows (outflows) of cash	-
	Net cash flows from (used in) investing activities	0.01
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	-
	Payments from changes in ownership interests in subsidiaries	-

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Kamrun L. Laker
MANAGING DIRECTOR

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Proceeds from issuing shares	-
Proceeds from issuing other equity instruments	-
Payments to acquire or redeem entity's shares	-
Payments of other equity instruments	-
Proceeds from exercise of stock options	-
Proceeds from issuing debentures notes bonds etc	-
Proceeds from borrowings	-
Repayments of borrowings	7.76
Payments of finance lease liabilities	-
Payments of lease liabilities	-
Dividends paid	-
Interest paid	-
Income taxes paid (refund)	-
Other inflows (outflows) of cash	
Net cash flows from (used in) financing activities	7.76
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2.01)
Effect of exchange rate changes on cash and cash equivalents	(2.01)
Effect of exchange rate changes on cash and cash equivalents	
Net increase (decrease) in cash and cash equivalents	(2.01)
Cash and cash equivalents cash flow statement at beginning of period	6.17
Cash and cash equivalents cash flow statement at end of period	4.16



FOR, ADLINE CHEM LAB LIMITED
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(Handwritten Signature)
MANAGING DIRECTOR

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3	The Company is operating only in one segment i.e. Pharmaceuticals Products. Hence segment reporting is not given.
4	Provision for taxation/deferred taxation, if any, will be made at the year end.
5	Figures, wherever required, are regrouped/ rearranged.
6	The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 8 th November, 2023.
7	The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

For ADLINE CHEM LAB LIMITED
(Formerly known as Kamron Laboratories Limited)

FOR, ADLINE CHEM LAB LIMITED
(Formerly Known As Kamron Laboratories Ltd.)

Kamlesh J. Laskari

MANAGING DIRECTOR

KAMLESH J. LASKARI
MANAGING DIRECTOR

(DIN: 00461198)

Date: 08 November, 2023

Place: Ahmedabad





DEEPAK SONI & ASSOCIATES CHARTERED ACCOUNTANTS

5, Jayshree Apartment, Udhyan Marg, Near Law Garden,
Ahmedabad, Gujarat, India-380006
Phone: (0) 26425150

Enclosure – 2

LIMITED REVIEW REPORT

Review Report to the Board of Directors of ADLINE CHEM LAB LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of ADLINE CHEM LAB LIMITED for the period ended 30 Sep 2023 ("the statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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(s). 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. 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms 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 DEEPAK SONI & ASSOCIATES
Chartered Accountants
Firm's Registration No. 102250W)



Deepak Soni

(Name of the Proprietor-DEEPAK SONI)
Proprietor
(Membership No. 31138)
UDIN:23031138BGYSNY4077

Place: Ahmedabad
Date: 08-November 2023

