

**KIMIA BIOSCIENCES LIMITED**

Regd. Office : Village Bhondsi, Tehsil Sohna, Dist. Gurgaon , Haryana - 122102

Phone: +91 9654746544, 9654206544 Email: compliance.kimia@gmail.com &amp; info@kimiabiosciences.com

Website: www.kimiabiosciences.com, CIN : L24239HR1993PLC032120

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024**


(₹ Lakhs except EPS)

S. No.	Particulars	Quarter ended			Half Year Ended		Year Ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2024	31/03/2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operations	2,817.86	2,239.93	2,420.01	5,057.79	4,843.02	10,487.65
II	Other Income	37.09	8.33	63.74	45.42	76.26	164.18
III	<b>Total Income (I+II)</b>	<b>2,854.95</b>	<b>2,248.26</b>	<b>2,483.75</b>	<b>5,103.21</b>	<b>4,919.28</b>	<b>10,651.83</b>
IV	<b>Expenses:</b>						
	a) Cost of materials consumed	1,746.35	1,497.22	970.43	3,243.57	2,861.35	6,735.80
	b) Change in inventories of finished goods and work-in-progress	(20.95)	(274.57)	872.75	(295.52)	771.08	789.73
	c) Employee benefits expenses	352.45	342.83	389.52	695.28	788.22	1,515.25
	d) Finance costs	103.93	110.84	111.92	214.77	239.50	504.98
	e) Depreciation and amortisation expense	78.64	89.78	82.31	168.42	165.52	329.23
	f) Other expenses	403.10	303.96	383.47	707.06	782.42	1,495.21
V	<b>Total Expenses (IV)</b>	<b>2,663.52</b>	<b>2,070.06</b>	<b>2,810.40</b>	<b>4,733.58</b>	<b>5,608.09</b>	<b>11,370.20</b>
VI	<b>Profit/(loss) before exceptional items and Tax (III-V)</b>	<b>191.43</b>	<b>178.20</b>	<b>(326.65)</b>	<b>369.63</b>	<b>(688.81)</b>	<b>(718.37)</b>
VII	Exceptional Items	-	-	-	-	-	-
VI	<b>Profit/(loss) before tax (IV-V)</b>	<b>191.43</b>	<b>178.20</b>	<b>(326.65)</b>	<b>369.63</b>	<b>(688.81)</b>	<b>(718.37)</b>
VII	<b>Tax expenses:</b>						
	a) Current Tax	31.95	29.74	-	61.69	-	-
	b) Deferred Tax charge / (credit)	(1.86)	4.75	(82.48)	2.90	(173.59)	(187.50)
VIII	<b>Profit/(loss) for the period (VI-VII)</b>	<b>161.34</b>	<b>143.70</b>	<b>(244.17)</b>	<b>305.04</b>	<b>(515.22)</b>	<b>(530.87)</b>
IX	<b>Other Comprehensive Income</b>						
A.	Items that will not be reclassified to Profit or Loss (Net of Tax)						
	- Remeasurement of defined benefit plans	-	-	-	-	-	17.69
B.	Items that will be reclassified to Profit or Loss (Net of Tax)						
X	<b>Total Comprehensive Income for the period (VIII+IX)</b>	<b>161.34</b>	<b>143.70</b>	<b>(244.17)</b>	<b>305.04</b>	<b>(515.22)</b>	<b>(513.18)</b>
XI	Paid up equity share capital (Face value of Rs.1 per equity share)	473.13	473.13	473.13	473.13	473.13	473.13
XII	<b>Other Equity</b>						<b>(440.03)</b>
XIII	<b>Earnings per equity share (not annualised)</b>						
	Basic in Rs.	0.34	0.30	(0.52)	0.64	(1.09)	(1.12)
	Diluted in Rs.	0.34	0.30	(0.52)	0.64	(1.09)	(1.12)

**STATEMENT OF ASSETS, EQUITY and LIABILITIES**

S. No.	Particulars	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	Property, Plant & Equipment	3,047.04	3,149.95
	Capital Work-in-Progress	-	57.62
	Right of Use Assets	54.23	30.46
	Other Intangible Assets	2.58	4.09
	Deferred Tax Assets (Net)	575.53	578.43
	Financial Assets		
	(i) Other Non Current Financial Assets	36.30	26.32
	Other Non-current Assets	-	9.03
<b>2</b>	<b>Current Assets</b>		
	Inventories	3,367.92	3,080.35
	Financial Assets		
	(i) Investment	-	-
	(ii) Trade Receivables	2,496.38	2,755.40
	(iii) Cash and Cash Equivalents	33.22	14.76
	(iv) Bank balances other than (iii) above	44.37	38.68
	(v) Other Current Financial Assets	140.51	103.12
	Current Tax Assets (Net)	70.40	73.11
	Other Current Assets	23.67	75.33
	<b>Total Assets</b>	<b>9,892.15</b>	<b>9,996.66</b>
<b>B</b>	<b>EQUITY &amp; LIABILITIES</b>		
<b>1</b>	<b>EQUITY</b>		
	(a) Share Capital	473.13	473.13
	(b) Other Equity	(134.99)	(440.03)
<b>2</b>	<b>NON CURRENT LIABILITIES</b>		
	Financial Liabilities		
	(i) Borrowings	1,807.43	2,140.98
	(ii) Lease Liabilities	40.99	18.45
	(iii) Other financial liabilities	606.84	580.71
	Provisions	160.45	144.90
	Other Non-Current Liabilities	109.75	134.75
<b>3</b>	<b>CURRENT LIABILITIES</b>		
	Financial Liabilities		
	(i) Borrowings	2,006.37	2,199.15
	(ii) Lease Liabilities	15.26	12.13
	(iii) Trade Payables		
	a. Total Outstanding due to Micro and Small Enterprises	4.73	4.95
	b. Total Outstanding due to other than Micro and Small Enterprises	3,824.63	3,993.87
	(iii) Other Financial Liabilities	519.25	506.63
	Other Current Liabilities	396.61	224.39
	Provisions	61.69	2.65
	<b>Total Equity and Liabilities</b>	<b>9,892.15</b>	<b>9,996.66</b>

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**STATEMENT OF CASH FLOWS**

Particulars	For the half year ended 30-09-2024 (Unaudited)	For the half year ended 30-09-2023 (Unaudited)
<b>A. Cash Flow from Operating Activities</b>		
Net Profit / (Loss) before tax	369.63	(688.81)
Adjustment for :		
Depreciation and amortization expense	168.42	165.52
Finance costs	214.77	239.50
Gain on fair value of investment in mutual funds	-	(0.02)
Interest income	-	(1.08)
Deferred revenue income	(0.68)	(25.00)
Unrealised (gain)/loss on foreign currency transactions and translations	-	(9.61)
<b>Operating Profit Before Working Capital Changes</b>	<b>752.14</b>	<b>(319.50)</b>
Adjustments for:		

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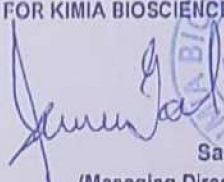
(Increase) / Decrease in inventories	(287.57)	1,163.58
(Increase) / Decrease in trade and other receivables	275.05	875.90
Increase / (Decrease) in trade and other payables	139.56	(1,394.71)
<b>Cash Generated From Operations</b>	<b>879.18</b>	<b>325.27</b>
Less : Income tax paid / (refunds)	2.71	(1.76)
<b>Net Cash From Operating Activities</b>	<b>881.89</b>	<b>323.51</b>
<b>B. Cash Flow from Investment Activities</b>		
Purchases of property, plant and equipments including intangible assets & capital advances	(95.03)	(56.60)
Net inflow / (outflow) in fixed deposits	(5.69)	(5.00)
Purchase of current investments	-	-
Interest received	0.68	-
<b>Net Cash Used In Investing Activities</b>	<b>(100.04)</b>	<b>(61.60)</b>
<b>C. Cash Flow from Financing Activities</b>		
Receipts from non current borrowings	-	-
Repayment of non current borrowings	(333.55)	(50.69)
Net proceeds of current borrowings	(192.78)	(61.57)
Finance costs paid	(237.72)	(152.66)
<b>Net Cash Used In Financing Activities</b>	<b>(764.05)</b>	<b>(264.92)</b>
<b>Net Increase / (Decrease) in Cash and Cash Equivalents</b>	<b>17.81</b>	<b>(3.00)</b>
Cash and Cash Equivalents at the beginning of the period	18.46	17.77
<b>Cash and Cash Equivalents at the end of the period</b>	<b>33.22</b>	<b>21.11</b>

**Other Notes**

1 The business activity of the Company falls within a single primary business segment viz 'Pharmaceuticals' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.

Date: November 14, 2024  
Place: New Delhi

FOR KIMIA BIOSCIENCES LIMITED



**Sameer Goel**  
(Managing Director & CEO)  
DIN - 00161786