## Krebs Biochemicals & Industries Limited



CIN: L24110AP1991PLC103912

## 11<sup>th</sup> November 2024

To, **BSE Limited** P J Towers, Dalal Street Fort, Mumbai- 400001. Scrip Code : 524518 To,

National Stock Exchange of India Ltd Exchange Plaza, Bandra Kurla Complex, Bandra(E), Mumbai- 400051. Scrip Code : KREBSBIO

Dear Sir / Madam,

# Sub: Outcome of Board Meeting – Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024.

- A. Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that the Board of Directors of the Company at its meeting held today approved and taken on record the following:
  - 1. Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September 2024.
  - 2. Limited Review Report by the Auditors on the Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September 2024.
- B. The Board has also reconstituted the following committees of the Board w.e.f. 11<sup>th</sup> November 2024. The revised Board Committees will now comprise of the following Board Members:

Audit Committee	
Mr. Satish Khemchand Khivsara	Chairman of the Committee/Independent Director
Mr. Raj Kamal Prasad Verma	Independent Director
Mrs. Malati Tangirala	Independent Director
Mr. Jitendra Shah	Managing Director & CEO

Stakeholder Relationship Committee				
Mr. Raj Kamal Prasad Verma	Chairman of the Committee/Independent Director			
Mr. Satish Khemchand Khivsara	Independent Director			
Dr. R T Ravi	Non Executive Director/ Chairman of the Board			
Mr. Avinash Ravi	Non Executive Director			

Regd. Office : Kothapalli (V), Kasimkota (M), Anakapalli, Visakhapatnam, Andhra Pradesh-531 031 Tel : 040-66808040 Website- www.krebsbiochem.com E-mail marketing@krebsbiochem.com, com\_sec@krebsbiochem.com

## Krebs Biochemicals & Industries Limited



CIN: L24110AP1991PLC103912

Nomination and Remuneration Committee				
Mr. Satish Khemchand Khivsara	Chairman of the Committee/Independent Director			
Mr. Raj Kamal Prasad Verma	Independent Director			
Mrs. Malati Tangirala	Independent Director			
Dr. R T Ravi	Non Executive Director/ Chairman of the Board			

The Meeting of the Board of Directors commenced at 12:00 noon and concluded at 1:30 p.m.

The above is for your information and record.

Thanking you, Yours Faithfully For **Krebs Biochemicals and Industries Limited** 

Rakesh R. Kalbate Company Secretary & Compliance Officer ACS-66666

Encl.: a/a.

#### KREBS BIOCHEMICALS & INDUSTRIES LIMITED CIN:L24110AP1991PLC103912

Registered Office: Kothapalli Village, Kasimkota Mandal, Anakapalli, Visakhapatnam, Andhra Pradesh - 531 031

#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024

Sr.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations	1,285.52	1,288.90	1,489.01	2,574.42	2,547.14	5042.15
2	Other Income	8.62	3.35	17.42	11.97	21.17	45.13
3	Total Income (1+2)	1,294.14	1,292.25	1,506.43	2,586.39	2,568.31	5,087.28
4	Expenses						
	a) Cost of Material Consumed	103.42	37.29	62.79	140.71	259.42	543.17
	b)Purchase of Stock in Trade	-	3.65	-	3.65	575	8.63
	c) Changes in Inventories of Finished goods, Work-In-Progress	138.70	84.82	142.59	223.52	(17.51)	106.93
	d) Employee Benefits Expenses	439.12	424.90	408.89	864.02	815.27	1.647.41
	e) Finance Costs	142.47	131.81	113.41	274.28	223.14	468.94
-	f) Depreciation and Amortisation Expense	171.23	169.05	171.08	340.28	336.40	676.63
	g) Other Expenses	875.28	957.85	964.79	1,833.13	1,842.00	3,608.41
	Total Expenses (4)	1,870.22	1,809.36	1,863.56	3,679.59	3,458.73	7,060.12
5	Profit / (Loss) before exceptional items and tax (3-4)	(576.08)	(517.11)	(357.13)	(1,093.20)	(890.42)	(1,972.84)
6	Exceptional Items:	-	-	-			
7	Profit / (Loss) before Tax (5 + 6)	(576.08)	(517.11)	(357.13)	(1,093.20)	(890.42)	(1,972.84)
8	Tax Expense	(5701007	(021122)	(0011201	(2)000.201		1-1-1-1
	a) Current Tax	-	-	-	-		-
	b) Deferred Tax			-			-
9	Profit / (Loss) for the period from Continuing Operations (7+8)	(576.08)	(517.11)	(357.13)	(1,093.20)	(890.42)	(1,972.84)
10	Other Comprehensive Income	(570.00)	102/122/	(007120)	(2)0001207	10001.12/	(=)= = = = = =
1	Items that will not be reclassified to profit or Loss	-				-	(2.60)
11	Income tax relating to items that will not be reclassified to profit or Loss	-		-	-	12	-
10	Items that will be reclassified to profit or Loss	2	<u>v</u>	(2)		120	141
iv	Income tax relating to items that will be reclassified to profit or Loss			22			21
	Other Comprehensive Income (Net of Tax)			141	_	14	(2.60)
11	Total Comprehensive Income for the period(9+10)	(576.08)	(517.11)	(357.13)	(1,093.20)	(890.42)	(1,975.44)
12	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	2,156.06	2,156.06	2,156.06	2,156.06	2,156.06	2,156.06
13	Other Equity excluding Revaluation Reserve	-	-	-	-	1.41	(15,182.81)
14	Earning Per Share (of Rs.10/- each) (not Annualised)		_				
	a) Basic	(2.67)	(2.40)	(1.66)	(5.07)	(4.13)	(9.16)
	b) Diluted	(2.67)	(2.40)	(1.66)	(5.07)	(4.13)	(9.16)
	Net Worth (including Retained Earnings)	(2.07)	-	12:007	121011		(11,921.67)

1 The above unaudited standalone financial results as reviewed by the Audit Committee, were approved and taken on record by the Board of Directors in their meeting held on November 11,2024.

2 The Statutory Auditors have carried out Limited Review of the aforesaid results and have issued their "Unmodified Report" thereon.

The above financial results are prepared in accordance with the Indian Accounting Standards( IND AS) as prescribed under Section 133 of the companies Act,2013 and are in compliance with presentation and disclousure requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations,2015 (as Amended).
Figures of the previous period have been regrouped to confirm to the figures of the current period's classification wherever necessary.

Place: Mumbai Date: November 11, 2024





As at 30.09.2024As at 30.09.2024As at 30.09.2024Asset 30.09.2024AuditedAsset 30.09.2024	Jnaudited Standalone Statement of Assets and Liabilities as at September 30,2024		(Rs. In Lacs)
Non Current Assets		30.09.2024	As at 31.03.2024
[a)Property, Plant and Equipment     14,652.73     14,933       (b)Capital Work-in-Progress     65.85     11       (c)ther inangble Assets     56.39     66       (c)Interningble assets     264.33     255       (f)Other Non Current Assets     675.74     662       Total Non Current Assets     675.74     662       Current Assets     15,899.76     16,007       (a)Inventores     772.67     977       (b)Financial Assets     255.54     191       (i)I) Cash & Cash Equivalents     14.42     117       (ii)) Cash & Cash Equivalents     14.42     117       (iii)) Cash & Cash Equivalents     14.60.13     300       (c)Cother Current Assets     2,620.73     1,744       Total Current Assets     2,620.73     1,742       Equity     (15,170.94)     (14.07       Total Current Assets     2,156.06     2,151	ASSETS		
[a)Property, Plant and Equipment     14,652.73     14,933       (b)Capital Work-in-Progress     65.85     11       (c)ther inangble Assets     55.39     68       (d)Intangble Assets     264.33     255       (f)Other Non Current Assets     675.74     662       (f)Other Non Current Assets     675.74     662       Current Assets     15,899.76     36,007       (a)Inventories     772.67     977       (b)Financial Assets     255.54     191       (i)I) Cash & Cash Equivalents     14.42     11       (ii) Other Financial Assets     11,061.13     300       (c)Clother Current Assets     2,620.73     1,744       (iii) Other Financial Assets     2,620.73     1,744       (c)Clother Current Assets     2,620.73     1,744       Equity     (5,170.94)     14,62     11       (ib) Other Financial Labilities     2,156.06     2,151       (c) Equity     (13,014.88)     (13,92       Total Current Assets     2,156.06     2,151       (b) Other Financial Labilities     2,156.06     2,151 </td <td>Non Current Assets</td> <td></td> <td></td>	Non Current Assets		
(c) Other intangible Assets     56.3.9     66       (d) intangible assets under development     1344.71     138       (d) intangible assets     264.33     255       (f) Other Non Current Assets     675.74     622       Total Non Current Assets     15,899.76     16,072       Current Assets     772.67     977       (i) Trade Receivables     772.67     977       (i) Trade Receivables     14.42     13       (ii) Other Financial Assets     1,106.13     300       (c) Other Current Assets     470.97     255       Total Assets     1,262.07.3     1,744       Total Assets     18,520.49     17,812       Coll Current Assets     2,4620.73     1,744       Total Assets     18,520.49     17,812       EQUITY AND LIABILITIES     2     2     2       Equity     (13,014.88)     (14,007     14,42       (a) Equity Share Capital     (13,014.88)     (14,007       (a) Equity     (13,014.88)     (14,007     14,500.00       (a) Dother Equity     (13,014.88)     (1	(a)Property, Plant and Equipment	14,652.73	14,930.06
(d)Intangible assets under development     138.7.1     138       (e)Financial Assets     264.33     255       (Total Non Current Assets     675.7.4     627       Total Non Current Assets     15,899.76     16,077       (a)Inventories     772.67     977       (a)Inventories     772.67     977       (a)Inventories     256.54     199       (i) (Trade Receivables     14.42     11       (ii) (Other Financial Assets     1,106.13     300       (c)Other Current Assets     2,620.73     1,744       Total Assets     18,520.49     17,837       Equity     (15,170.94)     (14,07)       Total Assets     13,044.88)     (11,92)       (a)Equity Share Capital     2,156.06     2,151       (a)Equity Share Capital     2,150.00     18,323       (a)Financial Liabilities     260.03     4,00       (a)Equity Share Capital <td>(b)Capital Work-In-Progress</td> <td>65.86</td> <td>15.57</td>	(b)Capital Work-In-Progress	65.86	15.57
(e)Financial Assets     264.33     255       (f)Other Non Current Assets     675.74     621       Total Non Current Assets     15,899.76     16,072       (a)Inventories     772.67     977       (a)Inventories     772.67     977       (a)Inventories     772.67     977       (a)Inventories     256.54     190       (i) Cash & Cash Equivalents     14.42     11       (iii) Other Financial Assets     1,006.13     300       (c)Other Current Assets     2,620.73     1,744       Total Current Assets     2,620.73     1,744       Total Assets     2,620.73     1,744       Total Assets     2,620.73     1,744       Total Assets     2,620.73     1,744       Total Assets     2,156.06     2,155       Equity     2,156.06     2,155       (a)Equity Share Capital     2,156.06     2,155       (b)Other Equity     (13,014.88)     (13,92.14)       (a)Errowings     16,090.00     18,355       (ii)Other Financial Labilitites     269.03     400			65.61
(f)Other Non Current Assets     675.74     621       Total Non Current Assets     15,899.76     16,071       (a)Inventories     772.67     977       (b)Financial Assets     256.54     190       (i) Trade Receivables     14,42     11       (ii) Other Financial Assets     11,06.13     300       (iii) Other Financial Assets     470.97     255       Total Current Assets     470.97     255       Total Current Assets     2,620.73     1,744       Total Assets     2,620.73     1,744       Total Current Assets     2,620.73     1,744       Total Assets     18,520.49     17,817       Equity     2     16,070     14,077       Ical Assets     18,520.49     17,817       Equity     2,156.06     2,151     14,077       Total Assets     11,927     14,077     14,077       Total Equity     (15,170.94)     14,077       Total Assets     2,156.06     2,151       (b)Other Equity     (13,014.88)     11,927       Total Equity			184.71
Total Non Current Assets     15,899.76     16,073       Current Assets     772.67     977       (a)Inventories     772.67     977       (b)Financial Assets     256.54     190       (i) Cash & Cash Equivalents     14.42     11       (iii) Other Financial Assets     1,106.13     300       (c)Other Current Assets     2,620.73     1,744       Total Assets     18,520.49     17,817       Equity     2,156.06     2,155       (a)Equity Share Capital     2,156.06     2,156       (b)Other Equity     (13,014.88)     (14,027       Total Equity     (13,014.88)     (14,027       Uiabilities     20,000     18,355       (i)Dother Financial Labilities			254.08
Current Assets     Current Current Comparison     Current Cur	nother won current Assets	075.74	010.11
[a]Inventories     772.67     972       (b)Financial Assets     772.67     972       (c)[) Tada Receivables     256.54     199       (ii)[) Cash & Cash Equivalents     14.42     13       (iii)[) Cash & Cash Equivalents     1,106.13     300       (c)Other Current Assets     470.97     255       Total Current Assets     2,620.73     1,744       Foral Assets     18,520.49     17,813       EQUITY AND LIABILITIES	Total Non Current Assets	15,899.76	16,073.25
[a]Inventories     772.67     972       (b)Financial Assets     772.67     972       (b) Tada Receivables     256.54     199       (i) Tada Receivables     14.42     13       (iii) Other Financial Assets     1,106.13     300       (c)Other Current Assets     470.97     255       Total Current Assets     2,620.73     1,744       Fotal Assets     18,520.49     17,813       EQUITY AND LIABILITIES	Turrank Accele		
(b) Financial Assets     256.54     190       (i) Trade Receivables     256.54     191       (ii) Cash & Cash Equivalents     1.14.42     1:       (iii) Other Financial Assets     1.106.13     300       (c)Other Current Assets     2,620.73     1,744       Total Current Assets     2,620.73     1,744       Total Current Assets     2,620.73     1,744       EQUITY AND LIABILITIES     2,620.73     1,744       Equity     2,620.73     1,744       (a)Equity Share Capital     2,156.06     2,151       (a)Equity Share Capital     2,156.06     2,151       (b)Other Equity     (113,014.88)     (11,922       Total Equity     (13,014.88)     (11,922       Liabilities     269.03     400       (i)Fornancial Liabilities     269.03     400       (b)Provisions     16,090.00     18,355       (c)Other Financial Liabilities     21,164.05     23,555       (i)Borrowings     4,366.82     99       (i)Trade Payables     119.62     23,555       (i)Torde Payables		772.67	979.64
(i) Trade Receivables   256.54   199     (ii) Cash & Cash Equivalents   11.4.2   11     (iii) Other Financial Assets   11.05.13   30.0     (c)Other Current Assets   2,620.73   1,744     Total Assets   2,620.73   1,744     EQUITY AND LIABILITIES   18,520.49   17,813     Equity   2,156.06   2,151     (a)Equity Share Capital   2,156.06   2,151     (b)Dother Equity   (15,170.94)   (14,07)     Total Equity   (13,014.88)   (11,92)     (a)Equity Share Capital   2,156.06   2,151     (b)Dother Equity   (13,014.88)   (11,92)     Liabilities			
(iii) Other Financial Assets   1,106.13   30.     (c) Other Current Assets   470.97   253     Total Current Assets   2,620.73   1,744     Total Assets   18,520.49   17,817     EQUITY AND LIABILITIES	(i) Trade Receivables		190.34
(c)Other Current Assets   470.97   255     Total Current Assets   2,620.73   1,74/     Total Assets   18,520.49   17,81/     EQUITY AND LIABILITIES   1   1     Equity   2,156.06   2,157     (a)Equity Share Capital   2,156.06   2,156.06     (b)Other Equity   (13,014.88)   (11,927     Total Equity   (13,014.88)   (11,927     Liabilities   1   1     Non Current Liabilities   1   1     (1)Borrowings   16,090.00   18,355     (1)D'ther Financial Liabilities   2   305.02     (c)Other Non Current Liabilities   2   305.02   300     (b)Provisions   305.02   300   4,500.00   4,500     (c)Other Non Current Liabilities   2   2   355     Current Liabilities   1   1   1     (a)Financial Liabilities   2   2   355     (c)Other Non Current Liabilities   2   2   355     Current Liabilities   2   2   3   3     (a)Financial Liabilities			13.74
Total Current Assets   2,620.73   1,744     Total Assets   18,520.49   17,811     EQUITY AND LIABILITIES   2,156.06   2,155     Equity   2,156.06   2,156     (a)Equity Share Capital   2,156.06   2,156     (b)Other Equity   (15,170.94)   (14,077     Total Equity   (13,014.88)   (11,922     Total Equity   (13,014.88)   (11,922     Liabilities   269.03   400     (a)Financial Liabilities   269.03   400     (b)Provisions   305.02   300     (c)Other Non Current Liabilities   21,164.05   23,555     Current Liabilities   21,164.05   23,555     Current Liabilities   119.62   23     (i)Borrowings   1,625.60   1,66     (i)Borrowings   4,366.82   99     (i)Trade Payables   119.62   23     (i)Borrowings   1,625.60   1,66     (a) Financial Liabilities   1,500.37   1,40     (b) Total outstanding dues of micro and small enterprises   1,625.60   1,66     (b) Total outstanding dues of micro and small			301.29
Total Assets   18,520.49   17,813     EQUITY AND LIABILITIES	(c)Other Current Assets	470.97	259.21
EQUITY AND LIABILITIES     Image: Constraint of the second secon	Total Current Assets	2,620.73	1,744.22
EQUITY AND LIABILITIES     Image: Constraint of the second secon			
Equity     2,156.06     2,157.09       (a)Equity Share Capital     2,156.06     2,157.094)     (14,077.094)       (b)Other Equity     (13,014.88)     (11,927.094)     (14,077.094)       Total Equity     (13,014.88)     (11,927.094)     (14,077.094)       Liabilities     (13,014.88)     (11,927.094)     (14,077.094)       Non Current Liabilities     (13,014.88)     (11,927.094)     (14,077.094)       (a)Financial Liabilities     (16,090.00     18,357.094)     (16,090.00     18,357.094)       (i)Borrowings     16,090.00     18,357.094     (10,077.094)     (10,077.094)       (b)Provisions     305.02     300     (2,000     4,500.00     4,500.00     (4,500.00 <t< td=""><td>Fotal Assets</td><td>18,520.49</td><td>17,817.47</td></t<>	Fotal Assets	18,520.49	17,817.47
(a) Equity Share Capital   2,156.06   2,151     (b) Other Equity   (15,170.94)   (14,07)     Total Equity   (13,014.88)   (11,92)     Liabilities   (13,014.88)   (11,92)     Liabilities   (13,014.88)   (11,92)     Non Current Liabilities   (13,014.88)   (11,92)     (i) Borrowings   16,090.00   18,355     (ii) Other Financial Liabilities   269.03   400     (b) Provisions   305.02   300     (c) Other Non Current Liabilities   21,164.05   23,555     Current Liabilities   21,164.05   23,555     (i) Borrowings   4,366.82   99     (ii) Trade Payables	EQUITY AND LIABILITIES		
(a) Equity Share Capital   2,156.06   2,151     (b) Other Equity   (15,170.94)   (14,07)     Total Equity   (13,014.88)   (11,92)     Liabilities   (13,014.88)   (11,92)     Liabilities   (13,014.88)   (11,92)     (a) Financial Liabilities   (13,014.88)   (11,92)     (i) Borrowings   16,090.00   18,355     (ii) Other Financial Liabilities   269.03   400     (b) Provisions   305.02   300     (c) Other Non Current Liabilities   21,164.05   23,555     Current Liabilities   21,164.05   23,555     (i) Borrowings   4,366.82   99     (ii) Other Financial Liabilities   21,164.05   23,555     Current Liabilities   21,164.05   23,555     (a) Total outstanding dues of micro and small enterprises   119.62   23     (b) Total outstanding dues of micro and small enterprises   119.62   23     (b) Total outstanding dues of creditors other than micro and small enterprises   1,625.60   1,665     (iii) Other Financial Liabilities   1,500.37   1,400   10,371.32   6,18     (i) Dother Curr	Equity		
Total Equity   (13,014.88)   (11,92)     Total Equity   (13,014.88)   (11,92)     Liabilities   (13,014.88)   (11,92)     Non Current Liabilities   (13,014.88)   (11,92)     (a)Financial Liabilities   (16,090.00)   18,355     (i)Borrowings   16,090.00   18,355     (i)Other Financial Liabilities   269.03   400     (b)Provisions   305.02   300     (c)Other Non Current Liabilities   4,500.00   4,500     Current Liabilities   21,164.05   23,551     Current Liabilities   4,366.82   99     (i)Trade Payables		2,156.06	2,156.06
Liabilities   Image: Second	(b)Other Equity	(15,170.94)	(14,077.73
Non Current Liabilities	Total Equity	(13,014.88)	(11,921.67
(a)Financial Liabilities16,090.0018,354(i)Borrowings16,090.0018,354(ii)Other Financial Liabilities269.03400(b)Provisions305.02303(c)Other Non Current Liabilities4,500.004,500Total Non Current Liabilities21,164.0523,555Current Liabilities21,164.0523,555Current Liabilities21,164.0523,555(a)Financial Liabilities10,27,1326,18(i)Borrowings4,366.829910,371.32(ii)Other Payables10,371.326,18(iii)Other Financial Liabilities10,371.326,18(b) Other Current Liabilities170.6010(c)Provisions170.6010(b)Other Current Liabilities170.6010(c)Provisions10,371.326,18	Liabilities		
(a)Financial Liabilities16,090.0018,354(i)Borrowings16,090.0018,354(ii)Other Financial Liabilities269.03400(b)Provisions305.02303(c)Other Non Current Liabilities4,500.004,500Total Non Current Liabilities21,164.0523,555Current Liabilities21,164.0523,555Current Liabilities21,164.0523,555(a)Financial Liabilities10,27,1326,18(i)Borrowings4,366.829910,371.32(ii)Other Payables10,371.326,18(iii)Other Financial Liabilities10,371.326,18(b) Other Current Liabilities170.6010(c)Provisions170.6010(b)Other Current Liabilities170.6010(c)Provisions10,371.326,18			
(i)Borrowings16,090.0018,350(ii)Other Financial Liabilities269.03400(b)Provisions305.02300(c)Other Non Current Liabilities4,500.004,500Total Non Current Liabilities21,164.0523,551Current Liabilities			
(ii)Other Financial Liabilities   269.03   400     (b)Provisions   305.02   300     (c)Other Non Current Liabilities   4,500.00   4,500     Total Non Current Liabilities   21,164.05   23,550     Current Liabilities   21,164.05   23,550     (a)Financial Liabilities   2000000000000000000000000000000000000		16,090.00	18,350.00
(b)Provisions305.02300(c)Other Non Current Liabilities4,500.004,500Total Non Current Liabilities21,164.0523,551Current Liabilities		in the second se	400.73
Total Non Current Liabilities   21,164.05   23,555     Current Liabilities		305.02	305.02
Current Liabilities(a)Financial Liabilities(i)Borrowings4,366.82(ii)Trade Payables(a) Total outstanding dues of micro and small enterprises119.62(b) Total outstanding dues of creditors other than micro and small enterprises1,625.60(iii)Other Financial Liabilities1,500.37(b)Other Current Liabilities2,588.31(c)Provisions170.60Total Current Liabilities10,371.326,18	(c)Other Non Current Liabilities	4,500.00	4,500.00
(a)Financial Liabilities(i)Borrowings4,366.8299(ii)Trade Payables(a) Total outstanding dues of micro and small enterprises119.6223(b) Total outstanding dues of creditors other than micro and small enterprises1,625.601,666(iii)Other Financial Liabilities1,500.371,400(b) Other Current Liabilities2,588.311,78(c)Provisions170.60100Total Current Liabilities10,371.326,18	Total Non Current Liabilities	21,164.05	23,555.7
(a)Financial Liabilities(i)Borrowings4,366.8299(ii)Trade Payables(a) Total outstanding dues of micro and small enterprises119.6223(b) Total outstanding dues of creditors other than micro and small enterprises1,625.601,666(iii)Other Financial Liabilities1,500.371,400(b) Other Current Liabilities2,588.311,78(c)Provisions170.60100Total Current Liabilities10,371.326,18	Current Liphilities		
(i)Borrowings4,366.8299(ii)Trade Payables			
(ii)Trade Payables   119.62     (a) Total outstanding dues of micro and small enterprises   119.62   23     (b) Total outstanding dues of creditors other than micro and small enterprises   1,625.60   1,666     (iii)Other Financial Liabilities   1,500.37   1,400     (b)Other Current Liabilities   2,588.31   1,78     (c)Provisions   170.60   100     Total Current Liabilities   10,371.32     (i)   6,18   10,371.32		4,366.82	992.9
(a) Total outstanding dues of micro and small enterprises119.6223(b) Total outstanding dues of creditors other than micro and small enterprises1,625.601,666(iii) Other Financial Liabilities1,500.371,40(b) Other Current Liabilities2,588.311,78(c) Provisions170.6010Total Current Liabilities10,371.326,18			
(ii) Other Financial Liabilities     1,500.37     1,40       (b) Other Current Liabilities     2,588.31     1,78       (c) Provisions     170.60     10       Total Current Liabilities     10,371.32     6,18	(a) Total outstanding dues of micro and small enterprises		234.7
(b)Other Current Liabilities     2,588.31     1,78       (c)Provisions     170.60     10       Total Current Liabilities     10,371.32     6,18			1,662.25
(c)Provisions     170.60     10       Total Current Liabilities     10,371.32     6,18			1,400.5
Total Current Liabilities 10,371.32 6,18			1,786.6
			U.U.W.BRAN
Total Equity and Liabilities 18.520.49 17.81	Total Current Liabilities		6,183.3
	Total Equity and Liabilities	18,520.49	17,817.4
Jiendra Shah	as B	iochemica dat	Shah

### **KREBS BIOCHEMICALS & INDUSTRIES LIMITED** CIN:L24110AP1991PLC103912

### Registered Office: Kothapalli Village, Kasimkota Mandal, Anakapalli, Visakhapatnam, Andhra Pradesh - 531 031 Unaudited Standalone Cash Flow Statement for the Half Year Ended September 30,2024.

Particulars	Half Year Ended 30.09.2024 (Unaudited)	Half Year Ended 30.09.2023 (Unaudited)
A. Cash Flow from Operating Activities		
Net Profit before tax and exceptional items	(1,093.20)	(890.42)
Adjustments for:		
Depreciation and Amortisation Expenses	340.28	336.40
Financial Charges	274.28	223.14
Operating Profit before Working Capital Changes	(478.64)	(330.88
Changes in Working Capital		
(Increase)/Decrease in Inventories	206.97	79.91
(Increase)/Decrease in Trade Receivables	(66.20)	(43.81)
(Increase)/Decrease in Other Financial Assets	(804.85)	(167.35)
(Increase)/Decrease in Other Current Assets	(211.76)	94.85
(Increase)/Decrease in Financial Assets	(10.25)	(6.40)
(Increase)/Decrease in Other Non Current Assets	(52.52)	(41.66
Increase /(Decrease) in Retirement benefit obligations	10.02	6.07
Increase/(Decrease) in Current Provisions	54.39	42.55
Increase/(Decrease) in Trade Payables	(151.78)	140.29
Increase/(Decrease) in Other financial liabilities	99.78	193.30
Increase/(Decrease) in financial liabilities	(26.13)	(16.98)
Increase/(Decrease) in Other Current Liabilities	801.65	259.94
Cash generated from Operations	(150.69)	540.70
Net Cash Flow from Operating Activities	(629.34)	209.83
(Increase)/Decrease of Property, Plant & Equipment		
Purchase of Property, Plant and Equipment including Capital Work- In- Progress	(104.00)	(567.29)
Proceeds from / (Payment to) Other Financial Liabilities	(131.70)	104.51
B. Cash Flow from Investing Activities	(235.70)	(462.78)
Financial Charges	(274.28)	(223.14)
Receipts of Long-Term borrowings	1,140.00	475.35
C. Cash Flow from Financing Activities	865.72	252.21
Net Increase (Decrease) in Cash and Cash equivalents (A+B+C)	0.68	(0.75)
Cash and Cash equivalents as at the beginning of the year	13.74	8.58
Cash and Cash equivalents at the end of the year	14.42	7.83
Components of Cash & Cash Equivalents:		
Cash in Hand	0.40	0.14
Bank Balance in Current Account	2.19	0.86
Bank Balance in Fixed Deposit Account	11.83	6.83
	14.42	7.83

Place: Mumbai Date: November 11, 2024 Jitendra Shan Managing Director DIN : 09377846 Salitaub



## BHAVANI & CO. CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Quarterly Unaudited standalone Financial Results of the company pursuant to the regulation 33 and 52 of the SEBI(Listing Obligation and Disclosure Requirements)Regulation,2015,as amended

### Review Report to The Board of Directors, KREBS BIOCHEMICALS & INDUSTRIES LIMITED

- a) We have reviewed the accompanying statement of unaudited standalone financial results of M/s. KREBS BIOCHEMICALS & INDUSTRIES LIMITED ("the company") for the quarter ended 30<sup>th</sup> September, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended(the "Listing Regulations")
- b) The statement, which is the responsibility of the Company's Management and approved by the Board of Directors ,has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 as amended, 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.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the independent Auditor of 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.
- d) 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 Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place : Mumbai Date : 11-11-2024 **For Bhavani &Co.** Chartered Accountants Firm Registration No: 012139S

CA S Kavitha Padmini Partner Membership no: 229966 UDIN: 24229966BKBMBG3546