Krebs Biochemicals & Industries Limited



CIN: L24110AP1991PLC103912

11th 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 30th 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 30th September 2024.
 - 2. Limited Review Report by the Auditors on the Unaudited Financial Results for the quarter and half year ended 30th September 2024.
- B. The Board has also reconstituted the following committees of the Board w.e.f. 11th 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		
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(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
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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			
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Liabilities Image: Second	(b)Other Equity	(15,170.94)	(14,077.73
Non Current Liabilities	Total Equity	(13,014.88)	(11,921.67
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Total Non Current Liabilities 21,164.05 23,555 Current Liabilities		305.02	305.02
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(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
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(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			
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(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
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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 30th 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