

CIN No. : L24230TG1995PLC020093

CONCORD DRUGS LIMITED

Regd. Office & Factory : Survey No. 249, Brahmanapally Village, Hayathnagar Mandal, R.R. Dist. - 501 511. (T.S) INDIA.

Admin Office : 3-11-451, L B Nagar, Hyderabad - 500074

E-mail : concorddrugsltd@gmail.com

Ph.No : +91 9052779505

Website : www.concorddrugs.in

To,

BSE Limited

P.J. Towers, Dalal Street

Mumbai- 400001

Date: 14.11.2023

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 14.11.2023

Ref: Our Company's letter dated 07.11.2023

Unit: Concord Drugs Limited

With reference to the subject cited, this is to inform the exchange that the Board of Directors of **Concord Drugs Limited** at its meeting held on Tuesday, the 14th day of November, 2023 at the registered office of the company at 4:30 p.m., approved the following items of business:

1. Un-audited Financial Results for the Quarter and Half year ended 30th September, 2023. (Enclosed as Annexure).
2. Limited Review Report for the Quarter ended 30th September, 2023. (Enclosed as Annexure).

The meeting concluded at 10:00 p.m.

This is for the information and records of the Exchanges, please.

Thanking you.

Yours sincerely,

For Concord Drugs Limited

S. Nagi Reddy

S. Nagi Reddy

Chairman & Managing Director

(DIN- 01764665)



Encl. as above



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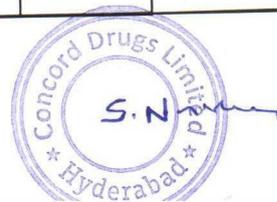
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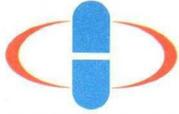
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Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Mandal RR District, Pin - 501511, Telangana					
Statement of assets and Liabilities un audited (standalone and Consolidated) as on 30th September					
Particulars	Note	Standalone		Consolidated	
		As on 30th September, 2023	As At March 31, 2023	As on 30th September, 2023	As At March 31, 2023
ASSETS					
Non-current assets					
(a) Property, plant and equipment	3	1,146.79	1,221.64	1,152.63	1,228.33
(b) Capital Work-in Progress	3	109.32	92.09	109.32	92.09
(b) Investment property	3	63.95	63.95	63.95	63.95
(e) Goodwill	4	-	-	-	-
Financial assets					
(a) Investments	4	141.50	141.50	86.30	89.36
(b) Loans & Advances	4	4.46	3.73	4.46	3.73
Other Non current assets	5	-	-	-	-
Total Non - Current Assets		1,466.02	1,522.90	1,416.66	1,477.45
Current Assets					
Inventories	7	1,871.56	1,750.40	2,193.38	2,006.47
Financial assets					
(a) Investments		-	-	-	-
(b) Trade receivables	6	2,180.16	1,635.42	2,092.22	1,581.01
(c) Cash and cash equivalents	8	42.92	7.52	43.30	7.84
(d) Bank balances other than (c) above	8	2.10	2.10	2.10	2.10
(e) Other Current Financial Assets	9	4.59	14.04	18.86	14.04
Other current assets	10	123.92	730.98	123.92	734.20
Total Current assets		4,225.25	4,140.46	4,473.79	4,345.64
Total Assets		5,691.27	5,663.37	5,890.45	5,823.10
EQUITY AND LIABILITIES					
Equity					
Equity share capital	11	931.55	931.55	931.55	931.55
Other equity	12	2,382.52	2,238.88	2,382.52	2,238.88
Total Equity		3,314.06	3,170.42	3,314.06	3,170.42
Non-current liabilities					
Financial Liabilities					
(a) Borrowings	13	144.77	101.71	204.58	191.13
(b) Trade payables		-	-	-	-
Deferred tax liabilities, net	14	50.19	54.48	49.39	53.68
Provisions	15	246.38	246.38	246.38	246.38
Government Grants	13	-	-	-	-
Total Non-current liabilities		441.34	402.57	500.35	491.20
Current liabilities					
Financial liabilities					
(a) Borrowings	16	1,400.90	1,378.47	1,530.13	1,422.60
(b) Trade payables	17	398.48	514.52	398.48	527.22
(c) Other Current financial liabilities	18	-	82.74	-	82.74
Current tax liabilities, net	15	77.01	34.77	87.94	38.12
Other current liabilities	19	59.48	79.86	59.48	90.79
Total Current liabilities		1,935.87	2,090.37	2,076.03	2,161.48
Total liabilities		2,377.21	2,492.94	2,576.38	2,652.67
Total Equity and liabilities		5,691.27	5,663.37	5,890.45	5,823.10





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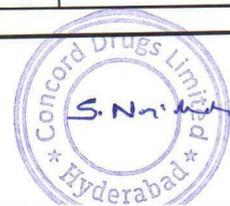
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Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Mandal RR District, Pin - 501511, Telangana Statement of standalone assets and Liabilities (un audited) as on 30th Sep 2023 Rs in Lakhs			
Particulars	Note	As on Sep 2023	As on March 31, 2023
ASSETS			
Non-current assets			
(a) Property, plant and equipment	3	1,146.79	1,221.64
(b) Capital Work-in Progress	3	109.32	92.09
(b) Investment property	3	63.95	63.95
Financial assets			
(a) Investments	4	141.50	141.50
(b) Loans & Advances	4	4.46	3.73
Other Non current assets	5		
Total Non - Current Assets		1,466.02	1,522.90
Current Assets			
Inventories	7	1,871.56	1,750.40
Financial assets			
(a) Investments			
(b) Trade receivables	6	2,180.16	1,635.42
(c) Cash and cash equivalents	8	42.92	7.52
(d) Bank balances other than (c) above	8	2.10	2.10
(e) Other Current Financial Assets	9	4.59	14.04
Other current assets	10	123.92	730.98
Total Current assets		4,225.25	4,140.46
Total Assets		5,691.27	5,663.37
EQUITY AND LIABILITIES			
Equity			
Equity share capital	11	931.55	931.55
Other equity	12	2,382.52	2,238.88
Total Equity		3,314.06	3,170.42
Non-current liabilities			
Financial Liabilities			
(a) Borrowings	13	144.77	101.71
(b) Trade payables			
Deferred tax liabilities, net	14	50.19	54.48
Provisions	15	246.38	246.38
Government Grants	13		-
Total Non-current liabilities		441.34	402.57
Current liabilities			
Financial liabilities			
(a) Borrowings	16	1,400.90	1,378.47
(b) Trade payables	17	398.48	514.52
(c) Other Current financial liabilities	18	-	82.74
Current tax liabilities, net	15	77.01	34.77
Other current liabilities	19	59.48	79.86
Total Current liabilities		1,935.87	2,090.37
Total liabilities		2,377.21	2,492.94
Total Equity and liabilities		5,691.27	5,663.37





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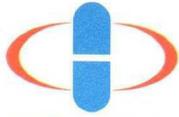
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Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana					
Un Audited Statement Of Consolidated Profit and Loss for the Period ended 30th September '23					
Amount in Lakhs					
Particulars	Note	Standalone		Consolidated	
		As on 30th Sep 2023	As at March 31, 2023	As on 30th Sep ,2023	As at March 31, 2023
I Revenue from Operations					
a. Net sales from Operations	20	1,617.88	5,131.43	1,649.83	5,208.06
II Other Income	21	0.81	0.89	0.81	0.89
III Total Revenue (I+II)		1,618.70	5,132.31	1,650.65	5,208.94
IV Expenses					
a. Cost of Material Consumed	22	1,047.86	4,035.53	1,086.51	4,116.16
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	-32.73	51.56	-98.48	-15.67
c. Employees Benefit Expenses	24	249.32	463.42	284.64	491.90
d. Finance Costs	25	78.07	162.45	86.71	170.62
e. Depreciation and Amortisation expense	3	76.32	160.25	77.17	162.56
f. Other expenses	26	59.81	146.56	70.78	158.49
Total Expenses		1,478.66	5,019.76	1,507.33	5,084.05
Profit/ (Loss) before Exceptional Item and tax (III-IV)		140.04	112.56	143.31	124.89
V Exceptional Items		-	-	-	-
VI Profit/ (Loss) before tax (V+VI)		140.04	112.56	143.31	124.89
VII Tax Expense:		37.94	23.34	38.07	26.34
VIII a. Current tax		42.24	34.77	42.37	37.87
b. Deferred tax charge/credit		-4.30	-11.43	-4.30	-11.53
IX Profit/ (Loss) for the period (VII-VIII)		102.10	89.22	105.24	98.55
X Other Comprehensive Income		-	-	-	-
Items that will not be reclassified to profit or loss		-	-	-	-
Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)		102.10	89.22	105.24	98.55
XI Paid-up equity share capital (Face value of the share- Rs. 10 each)		931.55	931.55	931.55	931.55
XII Earnings per share (of Rs. 10 each)					
XIII a. Basic (in Rs)		1.10	0.96	1.13	1.06
b. Diluted (in Rs)		1.10	0.96	1.13	1.06





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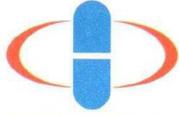
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Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana				
Un Audited Statement Of Standalone Profit and Loss for the Period ended 30th September 23				
Rs in Lakhs				
	Particulars	Note	As on 30th September ' 2023	As at March 31, 2023
I	Revenue from Operations			
	a. Net sales from Operations	20	1,617.07	5,131.43
II	Other Income	21	0.81	0.89
III	Total Revenue (I+II)		1,617.88	5,132.31
IV	Expenses			
	a. Cost of Material Consumed	22	1,047.86	4,035.53
	b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	23	-32.73	51.56
	c. Employees Benefit Expenses	24	249.32	463.42
	d. Finance Costs	25	78.07	162.45
	e. Depreciation and Amortisation expense	3	76.32	160.25
	f. Other expenses	26	59.81	146.56
	Total Expenses		1,478.66	5,019.76
	Profit/ (Loss) before Exceptional item and tax (III-IV)		139.23	112.56
V	Exceptional Items		-	-
VI	Profit/ (Loss) before tax (V+VI)		139.23	112.56
VII	Tax Expense:		37.94	23.34
VIII	a. Current tax		42.24	34.77
	b. Deferred tax charge/credit		-4.30	-11.43
IX	Profit/ (Loss) for the period (VII-VIII)		101.28	89.22
X	Other Comprehensive Income		-	-
	Items that will not be reclassified to profit or loss		-	-
	Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)		101.28	89.22
XI	Paid-up equity share capital		931.55	931.55
	(Face value of the share- Rs. 10 each)			
XII	Earnings per share (of Rs. 10 each)			
XIII	a. Basic (in Rs)		1.09	0.96
	b. Diluted (in Rs)		1.09	0.96





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STATEMENT OF UN AUDITED Consolidated FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2023

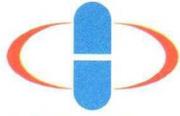
[Rs. in Lakhs]

Particulars	Quarterly ended			half Yaer ended		
	30-Sep-23 (Un Audited)	30-Jun-23 (Un Audited)	30-Sep-22 (Un Audited)	30-Sep-23 (Audited)	30-Sep-22 (Audited)	31-Mar-23 (Audited)
I Revenue from Operations						
a. Net sales from Operations	751.67	898.16	1,371.56	1,649.83	2,624.71	5,208.06
b. Other Operating Income	0.81	-	0.09	0.81	0.70	0.89
II Other Income						
III Total Revenue (I+II)	752.49	898.16	1,371.65	1,650.65	2,625.41	5,208.94
IV Expenses						
a. Cost of Material Consumed	488.08	598.43	1,105.85	1,086.51	1,974.96	4,116.16
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-78.94	-19.54	-31.31	-98.48	76.30	-15.67
c. Employees Benefit Expenses	146.33	138.31	115.06	284.64	231.23	491.90
d. Finance Costs	42.65	44.06	42.05	86.71	75.88	170.62
e. Depreciation and Amortisation expense	38.83	38.34	52.69	77.17	91.56	162.56
f. Other expenses	35.73	35.05	63.43	70.78	126.26	158.49
Total Expenses	672.68	834.65	1,347.77	1,507.33	2,576.19	5,084.05
Profit/ (Loss) before Exceptional item and tax (III-IV)	79.80	63.51	23.88	143.31	49.22	124.89
V Exceptional Items	-	-	-	-	-	-
VI Profit/ (Loss) before tax (V-VI)	79.80	63.51	23.88	143.31	49.22	124.89
VII Tax Expense:	23.62	14.45	5.75	38.07	12.33	26.34
VIII a. Current tax	24.72	17.65	9.07	42.37	15.71	37.87
0 b. Deferred tax charge/credit	-1.10	-3.20	-3.33	-4.30	-3.38	-11.53
IX Profit/ (Loss) for the period (VII-VIII)	56.18	49.06	18.13	105.24	36.89	98.55
X Other Comprehensive Income	-	-	-	-	-	-
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)	56.18	49.06	18.13	105.24	36.89	98.55
XI Paid up Capital (Face value of the share- Rs. 10 each)	931.55	931.55	874.38	931.55	874.38	931.55
Other Equity	2,382.52	2,287.53	1,998.57	2,382.52	1,998.570	2,238.88
XII Earnings per share (of Rs. 10 each)						
XIII a. Basic (in Rs)	0.60	0.53	0.21	1.13	0.42	1.06
b. Diluted (in Rs)	0.60	0.21	0.21	1.13	0.42	1.06

Notes:

1	The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under.
2	The above standalone financial results as reviewed by the audit committee have been approved by Board of Directors at its meeting held on 14th November, 2023
3	Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
4	On March 26, 2023 The company has Acquired 100 % of equity Shares of Proton Remedies Private limited for a total consideration of 1,41,50,000 (50,000 equity shares of Rs.283 each), further following the principles of Ind As 110 the results of the operations of Proton private limited have been consolidated into the operations of company from march 23, 2023 onwards.
5	The results are also available on the website of the Company www.concorddrugs.in
6	the figures for the quarter ended September 30 2023 are the balancing figures between the audited figures of the full financial year and limited reviewed year to date figures upto the 2nd quarter of the financial year.

Place: Hyderabad
Date: 14th November, 2023By Order of the Board
For Concord Drugs Limited
S. N. Srinivas
Managing Director
DIN: 01764665



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STATEMENT OF UN AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30th September 2023

[Rs. in Lakhs]

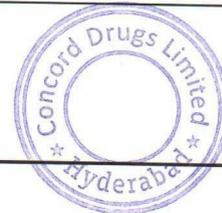
Particulars	Quarterly ended			half year ended		
	30-Sep-23 (un Audited)	30-Jun-23 (un Audited)	30-Sep-22 (un Audited)	30-Sep-23 (un Audited)	30-Sep-22 (Un Audited)	31-Mar-23 (Audited)
I Revenue from Operations						
a. Net sales from Operations	738.230	878.84	1,371.56	1,617.07	2,624.71	5,131.43
b. Other Operating Income	0.815	-	0.09	0.81	0.70	0.89
II Other Income						
III Total Revenue (I+II)	739.045	878.84	1,371.65	1,617.88	2,625.41	5,132.31
IV Expenses						
a. Cost of Material Consumed	473.668	574.19	1,105.85	1,047.86	1,974.96	4,035.53
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-44.945	12.22	-31.31	-32.73	76.30	51.56
c. Employees Benefit Expenses	127.830	121.49	115.06	249.32	231.23	463.42
d. Finance Costs	39.034	39.04	42.05	78.07	75.88	162.45
e. Depreciation and Amortisation expense	38.410	37.91	52.69	76.32	91.56	160.25
f. Other expenses	28.809	31.00	63.43	59.81	126.26	146.56
Total Expenses	662.806	815.85	1,347.77	1,478.66	2,576.19	5,019.76
Profit/ (Loss) before Exceptional item and tax (III-IV)	76.239	62.99	23.88	139.23	49.22	112.56
V Exceptional Items	-	-	-	-	-	-
VI Profit/ (Loss) before tax (V-VI)	76.239	62.99	23.88	139.23	49.22	112.56
VII Tax Expense:						
a. Current tax	23.614	14.33	5.75	37.94	12.33	23.34
b. Deferred tax charge/credit	24.722	17.52	9.07	42.24	15.71	34.77
Profit/ (Loss) for the period (VII-VIII)	-1.108	-3.19	-3.33	-4.30	-3.38	-11.43
X Other Comprehensive Income	52.625	48.66	18.13	101.28	36.89	89.22
Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Total Comprehensive Income for the period (comprising profit and other comprehensive income for the period) (IX+X)	52.625	48.66	18.135	101.28	36.890	89.22
XI Paid up Capital						
(Face value of the share- Rs. 10 each)	931.550	931.55	874.38	931.55	874.38	931.55
Other Equity						
XII Earnings per share (of Rs. 10 each)	2,382.516	2,287.53	1,998.57	2,382.52	1,998.570	2,238.88
XIII a. Basic (in Rs)	0.56	0.52	0.21	1.09	0.42	0.96
b. Diluted (in Rs)	0.56	0.52	0.21	1.09	0.42	0.96

Notes:

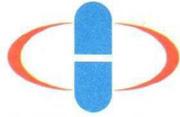
- The financial results of the company have been prepared in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under.
- The above standalone financial results as reviewed by the audit committee have been approved by Board of Directors at its meeting held on 14.11.2023
- Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
- The results are also available on the website of the Company www.concorddrugs.in
- the figures for the quarter ended September 30 ' 2023 are the balancing figures between the audited figures of the full financial year and limited reviewed year to date figures upto the third quarter of the financial year.

Place: Hyderabad

Date: 14-11-2023



By Order of the Board
For Concord Drugs Limited
S. N. Naidu
Managing Director
DIN: 01764665



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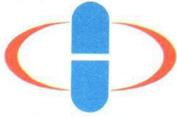
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Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana			
Statement un Audited Consolidated Cash flow for the year ended September 30, 2023			
Particulars	Amount in Lakhs		
	As on September 30, 2023	As at March 31, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax	143.314	124.890	
<i>Adjustments for :</i>			
<i>Profit on sale of ASSETS</i>			
Depreciation and amortisation expense	77.172	162.558	
Finance costs	86.712	163.712	
Interest income	-0.815	-0.603	
Provision for Gratuity			
Operating profit before working capital changes	163.068	325.667	
<i>Changes in working capital: (Refer Note 40)</i>	306.382	450.557	
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Financial Assets			
Trade receivables	-511.215	1,287.924	
Loans and Advances	-0.733	-0.543	
Other Non Current assets			
Inventories	-186.909	-68.632	
Other Current assets	610.275	-593.689	
Other bank balances	-	-	
Other Current financial Assets	-4.828	-3.960	
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Trade payables	-128.735	-854.840	
Borrowings			
Other current financial liabilities	-82.744	3.940	
Other current liabilities	-31.309	-22.960	
Current tax liabilities, net	49.817	-32.363	
Provisions	-	38.744	
Deferred tax on amalgamation			
Cash generated from operations	20.002	204.178	
Net income tax paid	-42.374	-37.874	
Net cash flow from operating activities (A)	-22.371	166.304	
B. CASH FLOW FROM INVESTING ACTIVITIES			
Capital expenditure on fixed assets, including capital advances (Refer Note (iii) below)	-18.78	-85.658	
Proceeds from maturity of fixed deposits	-	-	
Investment			
- Subsidiaries	-	-141.500	
- Others	-	0.603	
Net cash (used in) / flow from investing activities (B)	-18.783	-226.555	
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of equity shares	-	188.668	
Finance costs	-86.712	-163.712	
Repayment of Borrowings	13.451	-3.456	
Repayment of short term Borrowings	107.525	-15.577	
Govt Grants	-	-	
Other equity Adjustment	42.355	56.475	
Net cash flow (used in) financing activities (C)	76.620	62.398	
Net (decrease) in Cash and cash equivalents (A+B+C)	35.466	2.147	
Cash and cash equivalents at the beginning of the year	7.836	5.689	
Effect of exchange differences on translation of foreign currency Cash and cash equivalents	-	-	
Cash and cash equivalents at the end of the year (Refer Note (i) below)	43.30	7.836	
* Comprises:			
Balances with Banks	0.57	0.001	
Others	42.74	7.836	
	43.30	7.836	





CIN No. : L24230TG1995PLC020093

CONCORD DRUGS LIMITED

Regd. Office & Factory : Survey No. 249, Brahmanapally Village, Hayathnagar Mandal, R.R. Dist. - 501 511. (T.S) INDIA.

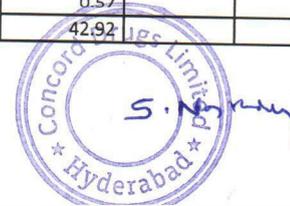
Admin Office : 3-11-451, L B Nagar, Hyderabad - 500074

E-mail : concorddrugsltd@gmail.com

Ph.No : +91 9052779505

Website : www.concorddrugs.in

Concord Drugs Limited Survey No 249 , Brahmanapally Village Hayathnagar Manadal RR District, Pin - 501511, Telangana			
Statement Un Audited Standalone Cash flow for the year ended September 30 , 2023			
Particulars	As at		Rs in Lakhs
	September 30, 2023	March 31, 2023	
A. CASH FLOW FROM OPERATING ACTIVITIES			
Profit Before Tax		139.229	112.557
<i>Adjustments for :</i>			
<i>Profit on sale of ASSETS</i>			
Depreciation and amortisation expense	76.320		160.25
Finance costs	78.074		155.54
Interest income	-0.815		-0.60
Provision for Gratuity			
		153.579	315.19
Operating profit before working capital changes		292.808	427.74
<i>Changes in working capital:</i> (Refer Note 40)			
<i>Adjustments for (increase) / decrease in operating assets:</i>			
Financial Assets			
Trade receivables	-544.737		650.43
Loans and Advances	-0.733		-0.54
Other Non Current assets			
Inventories	-121.159		-1.41
Other Current assets	607.058		-593.37
Other bank balances	-		-
Other Current financial Assets	9.443		-3.96
<i>Adjustments for increase / (decrease) in operating liabilities:</i>			
Trade payables	-116.039		-203.36
Borrowings			
Other current financial liabilities	-82.744		3.94
Other current liabilities	-20.379		-25.86
Current tax liabilities, net	42.242		-32.36
Provisions	-		38.00
Deferred tax on amalgamation			
Cash generated from operations		65.758	259.25
Net income tax paid		-42.242	-67.12
Net cash flow from operating activities (A)		23.516	192.13
B. CASH FLOW FROM INVESTING ACTIVITIES			
Capital expenditure on fixed assets, including capital advances (Refer Note (iii) below)	-18.70		-85.66
Proceeds from maturity of fixed deposits	-		-
Investment			
- Subsidiaries	-		-141.50
- Others	0.815		0.60
Net cash (used in) / flow from investing activities (B)		-17.885	-226.56
C. CASH FLOW FROM FINANCING ACTIVITIES			
Proceeds from issue of equity shares	-		188.67
Finance costs	-78.074		-155.54
Repayment of Borrowings	43.060		-67.74
Repayment of short term Borrowings	22.423		-16.70
Govt Grants	-		-
Other equity Adjustment	42.355		56.48
Net cash flow (used in) financing activities (C)		29.764	5.16
Net (decrease) in Cash and cash equivalents (A+B+C)		35.396	3.08
Cash and cash equivalents at the beginning of the year		7.525	4.44
Effect of exchange differences on translation of foreign currency Cash and cash equivalents		-	-
Cash and cash equivalents at the end of the year (Refer Note (i) below)		42.92	7.53
* Comprises:			
Balances with Banks		42.36	0.00
Others		0.57	7.52
		42.92	7.52





PUNDARIKASHYAM AND ASSOCIATES

CHARTERED ACCOUNTANTS

1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet, Hyderabad - 500 016, Telangana, India. Cell : 9440464339, Ph : 040 - 35175033

E-mail: info@pkas.in / infoong@pkas.in / info.vizag@pkas.in

GSTIN : 36AAJFP6218J1ZY

- Branches :
1. Door No. 76-14-243/1A, Vasavi Kalyana Mandapam Road, Sivalayam Centre, Bhavani Puram, Vijayawada - 12.
 2. 7-310, Shop No. 204, Padma Towers, South Bypass Road, Ongole, 523001.
 3. Flat No. 202, 2nd Floor, Vijaya Ganapathi Nilayam, Ayyappa Nagar, Murali Nagar, Near Masjid Junction, Visakhapatnam, Andhra Pradesh - 530007.

Independent Auditor's Review Report on Standalone Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Concord Drugs Limited,

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Concord Drugs Limited ('the company') for the quarter ended 30 September 2023, and the year to date results for the period 1 April 2023 to 30 September 2023, being submitted by the Company pursuant to the requirements of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the cash flow figures for the corresponding six month period ended 30 September 2023 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The statement, which is the responsibility of the Company's Management and approved by the Company's 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'), prescribed under section 133 of the Companies Act, 2013 ('the act'), SEBI circular CIR/CFD/FAC/62/2016, dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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.

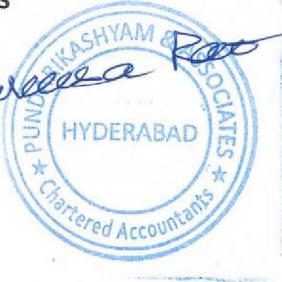


A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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 Pundarikashyam and Associates
Chartered Accountants
FRN: 011330S.

B. Surya Prakasa Rao



B.Surya Prakasa Rao
(Partner)

MNo: 205125

UDINNo: 23205125BGTBA06097.

Place:Hyderabad

Date: 14-11-2023.



PUNDARIKASHYAM AND ASSOCIATES

CHARTERED ACCOUNTANTS

1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet, Hyderabad - 500 016, Telangana, India. Cell : 9440464339, Ph : 040 - 35175033

E-mail: info@pkas.in / infoong@pkas.in / info.vizag@pkas.in

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Concord Drugs Limited,

1. We have reviewed the accompanying statement of Consolidated unaudited financial results ('the Statement') of Concord Drugs Limited ('the group company') for the quarter ended 30 September 2023, and the year to date results for the period 1 April 2023 to 30 September 2023, being submitted by the Company pursuant to the requirements of the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Attention is drawn to the fact that the cash flow figures for the corresponding six month period ended 30 September 2023 have been approved by the Company's Board of Directors, but have not been subjected to audit or review.
2. The statement, which is the responsibility of the Group Company's Management and approved by the Company's 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'), prescribed under section 133 of the Companies Act, 2013 ('the act'), SEBI circular CIR/CFD/FAC/62/2016, dated 5 July 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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, the SEBI Circular, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements 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.

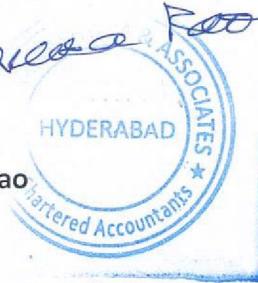
For Pundarikashyam and Associates
Chartered Accountants
FRN: 011330S.

B. Surya Prakasa Rao

B.Surya Prakasa Rao
(Partner)

MNo: 205125

UDINNo: 23205125 BGTBAP6569.



Place: Hyderabad
Date: 14-11-2023.