



Kilitch Drugs (India) Ltd.

12th November, 2024

To,
The Manager - Corporate Relationship Dept.
BSE Limited
P. J. Towers, Dalal Street
Fort, Mumbai - 400 001

To,
The Manager - Corporate Compliance
National Stock Exchange of India Ltd
Exchange Plaza, Plot No.C-1,
G Block, BKC, Bandra (E),
Mumbai 400 051

Scrip Code: BSE - 524500

Scrip Code: NSE - KILITCH

Sub: Outcome of Board Meeting

Dear Sir,

In continuation of our letter dated 4th November, 2024 and pursuant to Regulation 30 and Regulation 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby would like to inform you that the Board of Directors of the Company at its meeting held today i.e. Tuesday, 12th November, 2024 have considered and approved the following;

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter ended 30th September, 2024. The copy of Unaudited Financial Results (Standalone and Consolidated) as considered and approved by the Board of Directors along with Limited Review Report by the Auditors are enclosed herewith for your ready reference.

The Board Meeting commenced at 16:30 hours and concluded at 18:20 hours.

Request you to kindly take note of the same and acknowledge the receipt.

Thanking you,

Yours Faithfully,

For **Kilitch Drugs (India) Limited**

Mukund Mehta
Managing Director



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

To,
The Board of Directors of
Kilitch Drugs (India) Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Kilitch Drugs (India) Limited** (the 'Company') for the quarter and half year ended 30th September, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations").
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 & measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules thereafter 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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. The standalone financial results of the Company for the quarter ended 30th June, 2024, quarter and half year ended 30th September, 2023 were reviewed by the predecessor auditor, M/s. Suryaprakash Maurya & Co, who have expressed an unmodified opinion on those financial results.



5. 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, 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, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.Sharat & Associates
Chartered Accountants
Firm No: 128593W



Chintan Sharatchandra Shah
Partner
Mem No: 127551
UDIN: 24127551BKCXTM6866
Date: 12/11/2024
Place: Mumbai

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

To,
The Board of Directors of
Kilitch Drugs (India) Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Kilitch Drugs (india) Limited** ("the Parent"), and its' subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2024 ("the Statement") attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This statement which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether Statement is free of material misstatements. 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 Standards on Auditing 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.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, to the extent applicable.

4. The Statement includes the results of entities as given below:

List of Subsidiaries:

1. Monarchy Healthserve Private Limited
2. Kilitch Estro Biotech PLC – Foreign Subsidiary



5. (a) We did not review the interim financial results and other financial information in respect of one subsidiary whose interim financial results/information reflects, total assets of Rs. 1,899.37 Lakhs, total revenues of Rs. Nil and Rs. Nil, total net profit/(loss) after tax of Rs. (21.86) Lakhs and Rs. (43.81) Lakhs and total comprehensive income/(loss) of Rs. (21.86) Lakhs and Rs. (43.81) Lakhs for the quarter ended 30th September, 2024 and for the period from 1st April, 2024 to 30th September, 2024, respectively and net cash flow of Rs. Nil for the period from 1st April, 2024 to 30th September, 2024. These interim financial results and other financial information have been reviewed by other auditors, whose reports have been furnished to us by the management of the Company and our conclusion in so far as it relates to the affairs of such subsidiary is based solely on the report of other auditors.

(b) The Statement includes interim financial results and other financial information in respect of one foreign subsidiary which reflects, total assets of Rs. 4,774.13 Lakhs, total revenues of Rs. 214.00 Lakhs and Rs. 217.21 Lakhs, total net profit/(loss) after tax of Rs. (1.56) Lakhs and Rs. (373.80) Lakhs and total comprehensive income/(loss) of Rs. (1.56) Lakhs and Rs. (373.80) Lakhs for the quarter ended 30th September, 2024 and for the period from 1st April, 2024 to 30th September, 2024, respectively and net cash inflow of Rs. 47.88 Lakhs for the period from 1st April, 2024 to 30th September, 2024 as considered in the consolidated financial results. These financial statements have been furnished to us by the management and our opinion on the statement, in so far as it relates to the amounts included in respect of this subsidiary is solely based on such unaudited financial statements as certified by the management.

Our conclusion on the Statement is not modified in respect of the above matter.

6. The consolidated financial results of the Company for the quarter ended 30th June, 2024, quarter and half year ended 30th September, 2023 were reviewed by the predecessor auditor, M/s. Suryaprakash Maurya & Co, who have expressed an unmodified opinion on those financial results.
7. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on management certified financial statements referred in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with the relevant rules issued there under 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.

For C. Sharat & Associates
Chartered Accountants
Firm No: 128593W

Chintan Sharatchandra Shah
Partner
Mem No: 127551
UDIN: 24127551BKCXTL7903
Date: 12/11/2024
Place: Mumbai



KILITCH DRUGS (INDIA) LIMITED
 UNAUDITED STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER, 2024
 CIN:L24239MH1992PLC066718

Particulars	(Rs. in Lakhs)	
	As on 30th September, 2024	As at 31st March, 2024
	Unaudited	Audited
ASSETS		
Non-current assets		
- Property, Plant and Equipment	1,742.77	1,525.79
- Capital work-in-progress	2,234.55	596.50
- Other Intangible Assets	39.81	44.42
Financial assets		
- Investments	7,136.27	7,127.27
- Loans/Advances	5,148.55	5,046.95
- Other Financial Assets	1.28	1.25
Deferred tax assets (Net)	271.31	255.95
(A)	16,574.54	14,598.13
Current Assets		
- Inventories	513.45	398.80
Financial assets		
- Investments	5,257.60	4,942.84
- Trade Receivables	7,083.22	6,180.46
- Cash & Cash Equivalents	383.49	1,794.88
- Other Bank Balances	94.89	68.08
- Other Financial Assets	1.40	3.37
Other Current Assets	823.31	760.50
(B)	14,157.36	14,148.93
TOTAL ASSETS (A + B)	30,731.90	28,747.06
EQUITY AND LIABILITIES		
Equity		
- Equity Share Capital	1,608.23	1,608.23
- Other Equity	22,076.94	20,684.13
(A)	23,685.17	22,292.36
Liabilities		
Non-Current Liabilities		
- Provisions	17.24	17.24
(B)	17.24	17.24
Current liabilities		
Financial Liabilities		
- Borrowings	3,208.30	3,131.71
- Trade Payables		
Micro and Small Enterprises		
Others	3,103.30	2,616.12
- Other Financial Liabilities	7.18	7.80
Provisions	157.97	130.70
Current Tax Liabilities (Net)	537.42	530.51
Other Current Liabilities	15.32	20.62
(C)	7,029.49	6,437.46
TOTAL EQUITY AND LIABILITIES (A+B+C)	30,731.90	28,747.06

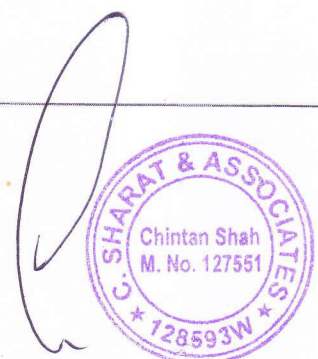
For and on behalf of the Board of Directors

Mukund Mehta

Mukund Mehta
 Managing Director
 DIN: 00147876



Place : Mumbai
 Dated: 12th November, 2024



KILITCH DRUGS (INDIA) LIMITED
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Regd. Office:- C-301/2, MIDC, TTC Industrial Area, Pawane Village, Thane-400701

Tel No: 022- 61214100, Email id: info@kilitch.com, Website: www.kilitch.com

CIN:L24239MH1992PLC066718

(Rs. In Lakhs except Earnings per Share data)

		Three Months Ended			Six Months 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	Income						
	Net Sales/ Income from operations	4,534.84	3,342.16	3,157.37	7,877.00	6,269.85	13,159.90
	Other Income	580.90	321.16	91.89	902.06	189.72	618.85
	Total Income	5,115.74	3,663.32	3,249.26	8,779.06	6,459.57	13,778.75
2	Expenses						
	Cost of Materials Consumed	2,294.85	1,861.87	1,534.19	4,156.73	2,901.55	6,633.24
	Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	16.54	(10.99)	(35.39)	5.55	(5.07)	(11.61)
	Employee Benefit Expenses	249.32	222.44	200.33	471.77	397.16	791.35
	Finance Cost	42.04	49.00	42.48	91.04	80.35	190.81
	Depreciation and Amortisation Expenses	40.24	34.92	27.86	75.16	53.54	124.42
	Export Product Registration/Commission	560.90	373.79	268.46	934.69	535.09	1,392.62
	Other Expenses	853.81	573.12	617.95	1,426.93	1,345.45	2,322.61
	Total Expenses	4,057.70	3,104.15	2,655.88	7,161.87	5,308.07	11,443.44
3	Profit / (Loss) before Exceptional items (1-2)	1,058.04	559.17	593.38	1,617.19	1,151.50	2,335.31
4	Exceptional Items	-	-	-	-	-	-
5	Profit / (Loss) from ordinary activities before tax (3+4)	1,058.04	559.17	593.38	1,617.19	1,151.50	2,335.31
6	Less: Tax Expenses:-						
	Current Tax	216.09	126.50	176.30	342.59	374.85	636.50
	Deferred Tax	(42.64)	27.27	(7.27)	(15.37)	(66.58)	(58.57)
7	Net Profit / (Loss) after Tax for the period from Continuing Operations (5-6)	884.59	405.40	424.35	1,289.97	843.23	1,757.38
8	Other Comprehensive Income (after tax)	(13.19)	116.02	122.26	102.83	342.87	556.13
9	Total Comprehensive Income (after taxes) (7+8)	871.40	521.42	546.61	1,392.80	1,186.10	2,313.51
10	Paid-Up equity share capital (Face Value Rs 10 per share)	1,608.23	1,608.23	1,608.23	1,608.23	1,608.23	1,608.23
11	Other Equity						20,684.13
12	Earning per share (not annualised)						
	(a) Basic	5.50	2.52	2.60	8.02	5.29	11.03
	(b) Diluted	5.50	2.52	2.60	8.02	5.29	11.03

Notes:

- The above Unaudited Standalone Financial Results of the Company for the quarter and six months ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2024.
The Company is predominantly engaged in the business of Pharmaceuticals, whose results are reviewed regularly by chief operating decision maker for making decisions about resource allocation and performance assessment. As such, there are no separate reporting segments as per Ind-AS108.
- The figures for the corresponding previous periods/year have been regrouped/rearranged, wherever necessary, to make them comparable with the current period.

Place : Mumbai

Dated: 12th November, 2024

For and on behalf of the Board of Directors

Mukund Mehta
 Managing Director
 DIN: 00147876



KILITCH DRUGS (INDIA) LIMITED
UNAUDITED STANDALONE CASH FLOW STATEMENT FOR SIX MONTHS ENDED 30TH SEPTEMBER, 2024
CIN:L24239MH1992PLC066718

Particulars	(Rs. in Lakhs)	
	Six Months Ended 30th September, 2024	Six Months Ended 30th September, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before extraordinary items and tax	1,617.19	1,151.50
<i>Adjustments for:</i>		
Depreciation and amortization	75.16	53.54
Interest income	(136.09)	(110.89)
Dividend income	(0.38)	(0.79)
(Profit)/Loss on sale of Investments	(546.31)	4.42
Sundry Balances written back	-	(0.08)
Provision for Gratuity & Leave Encashment	9.39	4.78
Interest Expenses	91.04	80.35
Provision for Expected Credit Loss	90.18	271.36
Net unrealised exchange (gain) / loss	(128.23)	24.09
Operating profit / (loss) before working capital changes	1,071.95	1,478.29
<i>Changes in working capital:</i>		
<i>Operating Assets:</i>		
Inventories	(114.65)	(50.22)
Trade receivables	(864.71)	(1,549.92)
Other current assets	(62.82)	(927.20)
Deposits & advances	(12.14)	3.39
Other financial assets	1.97	0.82
<i>Operating Liabilities:</i>		
Trade payables	487.18	(584.21)
Other current liabilities	(5.92)	(3.15)
Provisions	17.88	(1.37)
Gross cash flow from / (used in) operating activities	518.74	(1,633.57)
Direct Taxes (Paid) /refunded	335.68	(436.02)
Net cash flow from / (used in) operating activities (A)	183.06	(2,069.59)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchases of Property, Plant & Equipment and CWIP	(1,925.58)	(100.50)
Loans/Advances to related Parties	(89.47)	(133.26)
Proceeds/(Purchases) (Net) of Current Investments	334.43	105.13
Proceeds/(Purchases) (Net) of Non-Current Investments	(9.00)	(18.00)
Movement in other Bank balances	(26.84)	(59.28)
Interest received	136.09	110.89
Dividend received	0.38	0.79
	(1,579.99)	(94.23)
	(1,579.99)	(94.23)
Net cash flow from / (used in) investing activities (B)	(1,579.99)	(94.23)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Equity Share Capital issued - incl. Premium (Net of conversion of Appl. Money on warrants received)		385.75
Proceeds from Borrowings (Net of Repayments)	76.58	654.05
Interest paid	(91.04)	(80.35)
Net cash flow from / (used in) financing activities (C)	(14.46)	959.45
Net Increase / (decrease) In Cash and cash equivalents (A+B+C)	(1,411.39)	(1,204.37)
Cash and cash equivalents at the beginning	1,794.88	1,783.58
Cash and cash equivalents at the end	383.49	579.21
Cash and cash equivalents at the end *		
* Comprises:		
(a) Cash on hand	1.16	1.73
(b) Balances with banks		
(i) In current accounts	378.49	573.62
(ii) In earmarked accounts	3.84	3.86
	383.49	579.21

For and on behalf of the Board of Directors

Mukund Mehta

Mukund Mehta
Managing Director
DIN: 00147876

Place: Mumbai
Dated: 12th November, 2024



KILITCH DRUGS (INDIA) LIMITED
CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

Regd. Office:- C-301/2, MIDC, TTC Industrial Area, Pawane Village, Thane- 400701
 Tel No: 022- 61214100, Email Id: info@kilitch.com, Website: www.kilitch.com
 CIN:L24239MH1992PLC066718

(Rs. In Lakhs except Earnings per Share data)

Sr. No.	Particulars	CONSOLIDATED					Year Ended 31/03/2024 Audited
		Three Months Ended			Six Months Ended		
		30/09/2024 Unaudited	30/06/2024 Unaudited	30/09/2023 Unaudited	30/09/2024 Unaudited	30/09/2023 Unaudited	
1	Income						
	Net Sales/Income from Operations	4,747.49	3,345.16	4,120.22	8,092.65	7,775.92	15,437.25
	Other Income	516.42	257.38	48.91	773.79	105.16	447.89
	Total Income	5,263.91	3,602.54	4,169.13	8,866.44	7,881.08	15,885.14
2	Expenses						
	Cost of Materials Consumed	2,442.56	1,864.11	2,055.95	4,306.67	3,726.77	7,907.82
	Changes in Inventories of finished goods, work-in-progress and Stock-in-Trade	16.54	(10.99)	(35.40)	5.55	(5.07)	(11.61)
	Employee Benefit Expenses	259.23	270.90	261.15	530.12	513.49	1,001.31
	Finance Cost	30.55	173.15	150.89	203.70	300.84	592.94
	Depreciation and Amortisation Expenses	60.50	85.11	81.66	145.61	160.57	334.96
	Export Product Registration/Commission	561.07	374.20	268.49	935.27	537.35	1,395.25
	Other expenses	858.82	681.05	708.08	1,539.87	1,523.62	2,729.02
	Total Expenses	4,229.27	3,437.53	3,490.82	7,666.79	6,757.57	13,949.69
3	Profit before Exceptional items (1-2)	1,034.64	165.01	678.31	1,199.65	1,123.51	1,935.45
4	Exceptional Items	-	-	-	-	-	-
5	Profit from ordinary activities before tax (3+4)	1,034.64	165.01	678.31	1,199.65	1,123.51	1,935.45
6	Less : Tax Expenses						
	Current Income Tax	216.09	126.50	176.30	342.59	374.85	636.50
	Deferred Tax	(42.63)	27.32	(7.35)	(15.31)	(66.63)	(58.57)
7	Profit after tax for the period from continuing operations (5-6)	861.18	11.19	509.36	872.37	815.29	1,357.52
	Add/(Less): Share in Profits /(Loss) of Associates	-	-	-	-	-	-
8	Net Profit/(Loss) After Tax & Share in Profits /(Loss) of Associates	861.18	11.19	509.36	872.37	815.29	1,357.52
9	Other Comprehensive Income (after Tax)	(13.19)	116.02	122.25	102.83	342.86	556.13
10	Total Comprehensive Income (after taxes) (8+9)	847.99	127.21	631.61	975.20	1,158.15	1,913.65
11	Net Profit / (Loss) attributable to						
	a) Owner of the Company	861.70	134.03	474.10	995.72	809.79	1,460.14
	b) Non Controlling interest	(0.52)	(122.84)	35.26	(123.35)	5.50	(102.62)
12	Other Comprehensive Income attributable to						
	a) Owner of the Company	(13.19)	116.02	122.25	102.83	342.86	556.13
	b) Non Controlling interest	-	-	-	-	-	-
13	Total Income attributable to						
	a) Owner of the Company	848.51	250.05	596.35	1,098.55	1,152.65	2,016.27
	b) Non Controlling Interest	(0.52)	(122.84)	35.26	(123.35)	5.50	(102.62)
14	Paid-Up equity share capital (Face Value Rs. 10 per share)	1,608.23	1,608.23	1,608.23	1,608.23	1,608.23	1,608.23
15	Other Equity						16,020.89
16	Earning per share (not annualised)						
	(a) Basic	5.36	0.83	2.93	6.19	5.08	9.17
	(b) Diluted	5.36	0.83	2.93	6.19	5.08	9.17

Notes:

- The above Unaudited Consolidated Financial Results of the Company for the quarter and six months ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th November, 2024.
- The Group is predominantly engaged in the business of Pharmaceuticals, whose results are reviewed regularly by chief operating decision maker for making decisions about resource allocation and performance assessment. As such, there are no separate reporting segments as per Ind-AS108.
- The figures for the corresponding previous periods/year have been reclassified/rearranged, wherever necessary, to make them comparable with the current periods.

For and on behalf of the Board of Directors

Mukund P. Mehta
 Managing Director
 DIN: 00147876



Place: Mumbai
 Date: 12th November, 2024



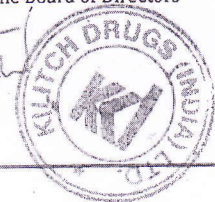
KILITCH DRUGS (INDIA) LIMITED
 UNAUDITED CONSOLIDATED BALANCE SHEET AS AT 30TH SEPTEMBER, 2024
 CIN:L24239MH1992PLC066718

(Rs. In Lakhs)

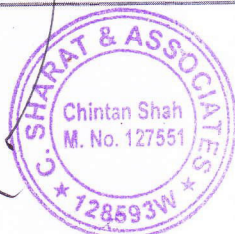
Particulars	As at 30th September 2024	As at 31st March, 2024
	Unaudited	Audited
ASSETS		
Non-current assets		
Property, plant and Equipment	4,355.97	4,215.52
Capital work-in-progress	2,234.55	596.50
Other Intangible assets	1,935.53	1,982.28
Financial assets		
- Investments	2,292.49	2,283.48
- Loans/Advances	83.65	71.51
- Other Financials Assets	1.28	1.25
Deferred tax assets (Net)	271.65	256.34
(A)	11,175.12	9,406.88
Current assets		
Inventories	513.45	398.80
Financial assets		
- Investments	5,257.60	4,942.84
- Trade and other receivables	7,146.76	6,322.38
- Cash and cash equivalents	532.67	1,896.18
- Other Bank Balances	94.89	68.08
- Other Financials Assets	1.40	3.37
Other current assets	1,220.64	967.63
(B)	14,767.41	14,599.28
TOTAL ASSETS (A + B)	25,942.53	24,006.16
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,608.23	1,608.23
Other Equity	17,323.81	16,020.89
Equity attributable to the owners	18,932.04	17,629.12
Non-controlling interest	(84.48)	(61.79)
(A)	18,847.56	17,567.33
Liabilities		
Non - Current Liabilities		
Provisions	17.24	17.24
(B)	17.24	17.24
Current liabilities		
Financial liabilities		
- Borrowings	3,241.24	3,164.65
- Trade Payables		
Micro and Small Enterprises		
Others	3,113.72	2,558.89
- Other financial liabilities	7.18	7.80
Provisions	162.81	139.12
Current tax Liabilities (Net)	537.42	530.51
Other current liabilities	15.36	20.62
(C)	7,077.73	6,421.59
TOTAL EQUITY AND LIABILITIES (A + B)	25,942.53	24,006.16

For and on behalf of the Board of Directors

Mukund P. Mehta
 Managing Director
 DIN: 00147876



Place : Mumbai
 Date : 12th November, 2024



KILITCH DRUGS (INDIA) LIMITED
UNAUDITED CONSOLIDATED CASH FLOW STATEMENT FOR THE SIX MONTHS ENDED ON 30TH SEPTEMBER, 2024
 CIN:L24239MH1992PLC066718

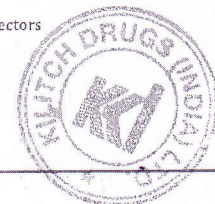
(Rs. In Lakhs)

Particulars	For the six months ended 30th September,	
	2024	2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) before extraordinary items and tax	1,199.64	1,123.52
Adjustments for:		
Depreciation and amortisation	145.61	160.57
Interest income	(7.83)	(25.39)
Dividend income	(0.38)	(0.79)
(Profit)/Loss on sale of Investments	(546.31)	4.42
Sundry Balances written back	-	(0.08)
Provision for Gratuity & Leave Encashment	9.39	4.78
Interest Expenses	203.70	300.84
Provision for Expected Credit Loss	90.18	271.36
Net unrealised exchange (gain) / loss	(128.23)	24.09
Operating profit / (loss) before working capital changes	965.77	1,863.33
Changes in working capital:		
Operating Assets:		
Inventories	(114.65)	(50.22)
Trade receivables	(581.97)	(1,506.86)
Other financial Assets	-	0.82
Other current assets	(253.02)	(1,180.53)
Deposit & Advances	(12.10)	3.39
Operating Liabilities:		
Trade payables	554.83	(575.51)
Other financial liabilities	(0.62)	0.07
Other current liabilities	(5.26)	(2.47)
Short-term provisions	14.29	(1.37)
Gross cash flow from / (used in) operating activities	567.27	(1,449.35)
Direct Taxes (Paid) / refunded	(335.68)	(436.02)
Net cash flow from / (used in) operating activities	231.59	(1,885.37)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Capital expenditure on PPE,CWIP including capital advances	(1,877.36)	(48.58)
Proceeds (Net) from the sale of Current investments	334.38	105.13
(Purchase)/Sale (Net) of long-term investments:	(9.01)	(18.00)
Movement in other Bank balance	(26.84)	(59.28)
Interest received	9.80	25.39
Dividend received	0.38	0.79
Net cash flow from / (used in) investing activities (B)	(1,568.65)	5.45
C. CASH FLOW FROM FINANCING ACTIVITIES		
Equity Share Capital issued - incl. Premium (Net of conversion of Appl. Money on warrants received) Proceeds from Shares issued (incl. ESOPs)	-	385.75
Proceeds from Borrowings (Net of Repayments)	76.59	654.05
Proceeds from Minorities	100.66	21.67
Interest paid	(203.70)	(300.84)
Net cash flow from / (used in) financing activities (C)	(26.45)	760.63
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	(1,363.51)	(1,119.29)
Cash and cash equivalents at the beginning of the year	1,896.18	1,984.60
Cash and cash equivalents at the end of the year	532.67	865.31
Cash and cash equivalents at the end of the year *		
* Comprises:		
(a) Cash on hand	1.16	1.86
(b) Balances with banks		
(i) In current accounts	527.67	859.59
(ii) In earmarked accounts	3.84	3.86
	532.67	865.31

For and on behalf of the Board of Directors

Mukund P. Mehta

Mukund P. Mehta
 Managing Director
 DIN: 00147876



Place : Mumbai
 Date : 12th November, 2024

