



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

Date: 11.01.2025

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal St, Fort, Mumbai,
Maharashtra 400001

Scrip Code: 538965

Sub: Outcome of Board Meeting held on 11th January 2025 and Financial Results pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Further to our intimation dated 7th January 2025, the Board of Directors, in meeting held today at the registered office of the company at 10:30 AM, has approved the Un-Audited (Standalone and Consolidated) financial results of the Company for the quarter ended 31st December 2024. As required by the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose/furnish the following particulars:

I. Un-Audited Financial Results (Standalone and Consolidated) for the Quarter ended 31st December 2024.

II. Limited Review Report (Standalone and Consolidated) for the Quarter ended 31st December 2024.

Board Meeting Concluded at **16:15 PM** on 11th January 2025.

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

Thanking you

Yours Sincerely,
For Concord Drugs Limited

S. Manoj Reddy

SEELAM MANOJ
KUMAR REDDY



Digitally signed by SEELAM
MANOJ KUMAR REDDY
Date: 2025.01.11 16:35:33
+05'30'

SEELAM MANOJ KUMAR REDDY
Whole-time director
(DIN: 06991382)

Particulars	Quarterly ended			Nine Months ended		
	31-Dec-24 (Un Audited)	30-Sep-24 (Un Audited)	31-Dec-23 (Un Audited)	31-Dec-24 (Un Audited)	31-Dec-23 (Un Audited)	31-Mar-24 (Audited)
	I Revenue from Operations					
a. Net sales from Operations	1,079.94	1,236.07	1,278.37	3,485.29	2,928.21	4,492.45
b. Other Operating Income	0.00	0.96	-	0.96	0.81	0.93
II Other Income						
III Total Revenue (I+II)	1,079.94	1,237.03	1,278.37	3,486.25	2,929.02	4,493.38
IV Expenses						
a. Cost of Material Consumed	672.34	1,176.65	1,096.16	2,715.98	2,182.66	3,365.90
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	142.49	-161.22	-84.06	16.43	-182.53	-40.49
c. Employees Benefit Expenses	100.42	93.39	153.93	339.62	438.57	607.63
d. Finance Costs	49.70	46.59	49.67	141.57	136.38	186.76
e. Depreciation and Amortisation expense	37.04	34.41	38.93	105.31	116.10	155.54
f. Other expenses	25.26	40.63	49.43	104.00	120.21	155.15
Total Expenses	1,027.25	1,230.45	1,304.06	3,422.91	2,811.39	4,430.48
Profit/ (Loss) before Exceptional item and tax (III-IV)	52.69	6.58	-25.69	63.34	117.63	62.90
V Exceptional Items	-	-	-	-	-	-
VI Profit/ (Loss) before tax (V-VI)	52.69	6.58	-25.69	63.34	117.63	62.90
VII Tax Expense:	30.02	2.23	-1.57	33.61	36.50	15.66
VIII a. Current tax	14.51	2.63	-0.43	19.97	41.94	22.01
0 b. Deferred tax charge/credit	15.51	-0.40	-1.14	13.64	-5.44	-6.36
IX Profit/ (Loss) for the period (VII-VIII)	22.67	4.35	-24.12	29.73	81.13	47.24
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)	22.67	4.35	-24.12	29.73	81.13	47.24
XI Paid up Capital (Face value of the share- Rs. 10 each)	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Other Equity						
XII Earnings per share (of Rs. 10 each)	2,410.56	2,388.37	2,417.18	2,410.56	2,417.18	2,381.78
XIII a. Basic (in Rs)	0.23	0.04	-0.24	0.30	0.81	0.47
b. Diluted (in Rs)	0.23	0.04	-0.24	0.30	0.81	0.47

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 Consolidated financial results as reviewed by the audit committee have been approved by Board of Directors at its meeting held on 11th January, 2025
3	Figures of the corresponding previous periods are regrouped and reclassified wherever considered necessary to correspond with current period's presentation.
4	The results are also available on the website of the Company www.concorddrugs.in

Place: Hyderabad
Date: 11.01.2025



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

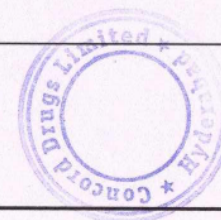
Particulars	Quarterly ended					
	31-Dec-24			31-Dec-23		
	(un Audited)	(un Audited)	(un Audited)	(un Audited)	(Un Audited)	(Audited)
I Revenue from Operations						
a. Net sales from Operations	1,077.39	1,184.11	1,262.44	2,896.81	2,879.51	4,326.07
b. Other Operating Income	0.00	0.96	0.01	0.96	0.81	0.93
II Other Income						
III Total Revenue (I+II)	1,077.39	1,185.07	1,262.44	2,897.77	2,880.32	4,327.00
IV Expenses						
a. Cost of Material Consumed	851.06	979.05	1,043.65	2,218.04	2,091.51	3,370.81
b. Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-22.76	4.03	1.21	16.43	-31.52	-40.49
c. Employees Benefit Expenses	94.51	86.12	120.33	285.82	369.63	495.05
d. Finance Costs	42.58	38.75	43.18	118.36	121.25	158.98
e. Depreciation and Amortisation expense	36.72	34.09	38.49	104.35	114.81	153.82
f. Other expenses	23.21	35.65	41.11	92.70	100.92	132.99
Total Expenses	1,025.32	1,177.69	1,287.95	2,835.70	2,766.60	4,271.16
Profit/ (Loss) before Exceptional item and tax (III-IV)	52.07	7.38	-25.51	62.07	113.72	55.84
V Exceptional Items	-	-	-	-	-	-
VI Profit/ (Loss) before tax (V-VI)	52.07	7.38	-25.51	62.07	113.72	55.84
VII Tax Expense:	29.87	1.95	-1.57	33.29	36.38	13.90
VIII a. Current tax	14.36	2.90	-0.43	19.65	41.81	20.24
IX b. Deferred tax charge/credit	15.51	-0.95	-1.14	13.64	-5.43	-6.34
IX Profit/ (Loss) for the period (VII-VIII)	22.19	5.43	-23.95	28.77	77.34	41.94
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)	22.19	5.43	-23.95	28.77	77.34	41.94
XI Paid up Capital	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
(Face value of the share- Rs. 10 each)						
Other Equity						
XII Earnings per share (of Rs. 10 each)	2,410.56	2,388.37	2,417.39	2,410.56	2,417.38	2,381.78
XIII a. Basic (in Rs)	0.22	0.05	-0.24	0.29	0.77	0.42
b. Diluted (in Rs)	0.22	0.05	-0.24	0.29	0.77	0.42

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 11.01.2025
- 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

Place: Hyderabad

Date: 11.01.2025

By Order of the Board
For Concord Drugs LimitedS. N. N. N.
Managing Director
DIN: 01764665



PUNDARIKASHYAM AND ASSOCIATES

CHARTERED ACCOUNTANTS

1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet,
Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

E-mail : info@pkas.in / infoong@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 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 31st December 2024, and the year to date results for the period 1 April 2024 to 31st December 2024, 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.
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.
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. The Statement includes the results of the following entities:



Proton Remedies Private Limited

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 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.
6. The accompanying Statement includes the unaudited financial results and other financial information, in respect of one subsidiary, whose unaudited financial results include total revenues of Rs 726.52 lakhs, total net profit after tax of Rs.0.92 lakhs, for nine months ended 31st December, 2024, as considered in the Statement which have been reviewed by their respective independent auditors. The independent auditor's reports on unaudited interim financial results and other financial information of these entity have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiary is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement in respect of matters stated in para above is not modified with respect to our reliance on the work done and the reports of the other auditor.

For Pundarikashyam and Associates
Chartered Accountants
FRN: 011330S.

B.

Surya Prakasa Rao
B.Surya Prakasa Rao
(Partner)

MNo: 205125

UDIN: 25205125BMHYJ2222

Place: Hyderabad

Date: 11.01.2025.



PUNDARIKASHYAM AND ASSOCIATES

CHARTERED ACCOUNTANTS

1-8-435/436, 2nd Floor, Durga Towers, Beside Rasoolpura Metro Station, Begumpet,
Hyderabad, Telangana - 500016. Cell : 9440464339, Ph : 040-35175033

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 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,

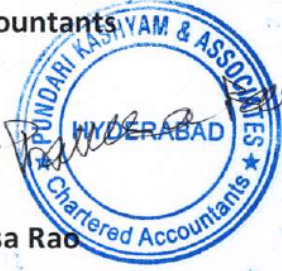
1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Concord Drugs Limited ('the company') for the quarter ended 31st December 2024, and the year to date results for the period 1 April 2024 to 31st December 2024, being submitted by the Company 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.
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

UDIN: 25205125BIMHYJY3888.

Place: Hyderabad

Date: 11.01.2025.