



Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd Off: 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh – 452 011. Phone : +91 9884624100

To
BSE Limited
Phiroze Jeejeebhoy Towers
21st Floor, Dalal Street
Mumbai – 400 001

May 30, 2025

BSE Scrip Code: 524322

Sub.: Outcome of the Board Meeting and disclosure under Regulation 30 of SEBI(Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e 30th May 2025, inter-alia, considered and approved the following:

1. Audited financial results for the quarter and the year ended 31st March, 2025 In this regard, please find enclosed herewith the audited Financial Results along with Independent Auditors Report on Quarterly Financial Results of the Company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.
2. The Board discussed the compliance of the Statement of Deviation or Variation as per the Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is applicable to company as the company has issued equity share by way of Preferential Issue. The undertaking of applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.
3. Appointment of Secretarial Auditor: Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI Listing Regulations), Anshu Chouhan & Associates, Practicing Company Secretaries (Mem No. A45198 and COP: 16531) are appointed as Secretarial Auditor of the Company to conduct Secretarial audit for the Financial Year 2024-25. Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 read with circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 are attached as an Annexure-A & B.

The meeting of the Board of Directors of the Company commenced at 05.00 p.m. (IST) and concluded at 07:00 p.m. (IST).

Kindly take the above intimation on your records.


Thanking you,


Yours sincerely,

For Kabra Drugs Limited

Managing Director
DIN:01895602

KABRA DRUGS LIMITED					
CIN:- L02423MP1989PLC005438					
Regd Offc: 208 Swadesh Bhavan, 2 Press Complex, AB Road, Indore R.S.S.Nagar, Indore, Madhya Pradesh, India, 452011					
(Rs. In Lakhs)					
Statement of Standalone Audited Financial Results for the Quarter and Financial Year Ended 31st March, 2025					
Sr. No	Particulars	For the Quarter Ended		For the Financial Year Ended	
		March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2024
		Audited	Unaudited	Audited	Audited
1	Income				
	Revenue from Operations	-	-	-	-
	Other Income	64.02	-	-	-
	Total Income	64.02	-	-	-
2	Expenses				
	Cost of Material Consumed	-	-	-	-
	Purchase of Stock-in-Trade	-	-	-	-
	Change in inventories of finished goods & work in progress	-	-	-	-
	Employee Benefit Expense	25.13	19.21	12.49	40.04
	Financial costs	-	-	-	-
	Depreciation & Amortisation Expense	0.55	0.13	-	-
	Other Expenses	(0.93)	34.27	24.58	33.57
	Total Expenses	24.75	53.61	37.07	73.61
3	Profit/(loss) before exceptional items and tax (1-2)	39.26	(53.61)	(37.07)	(73.61)
4	Exceptional Items	-	-	-	-
5	Profit/(loss) before tax (3+4)	39.26	(53.61)	(37.07)	(73.61)
6	Tax Expense:				
	(1) Current Tax				
	- Income Tax	-	-	-	-
	(2) Earlier Year Tax				
	- Short/(Excess) Provision of Tax	-	-	-	-
	(3) Deferred Tax	(0.10)	0.07	-	-
	(4) MAT Credit entitlement		-	-	-
	Total Tax Expenses	(0.10)	0.07	-	-
7	Net Profit/(Loss) after Tax (5-6)	39.36	(53.69)	(37.07)	(73.61)
8	Other Comprehensive Income				
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-
	(ii) Tax relating to items that will not be reclassified to profit or loss	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
9	Total Comprehensive Income for the period (7±8)	39.36	(53.69)	(37.07)	(73.61)
10	Paid-up equity share capital (Face Value of Rs.10/- each)	2,370.79	1,007.91	438.86	438.86
11	Reserves excluding Revaluation Reserve as per Balance Sheet	-	-	-	(585.57)
12	Earning per equity share (of Rs. 10/- each) (not annualised):				
	(a) Basic (Rs.)	0.21	(0.53)	(0.84)	(1.68)
	(b) Diluted (Rs.)	0.21	(0.53)	(0.84)	(1.68)
Notes:					
1	The above Audited Standalone Financial results have been reviewed and recommended to the Board of Directors by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 30th May, 2025.				
2	The Financial Results have been audited by the Statutory Auditors as required under Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.				
3	Company has only one segment and hence no separate segment result has been given.				
4	The Other expenses for the current quarter is reported as negative due to reclassification of expenses reported in previous quarters.				
5	The figures of the previous year/periods have been regrouped/recast to render them comparable with the figures of the current period.				
6	This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.				
		For and on Behalf of the Board of directors of Kabra Drugs Limited			
					
Place: Indore		Nanjappan Aravind			
Date: 30-05-2025		Managing Director			
		DIN: 01895602			

KABRA DRUGS LIMITED CIN:- L02423MP1989PLC005438 Regd Offc: 208 Swadesh Bhavan, 2 Press Complex, AB Road, Indore R.S.S.Nagar, Indore, Madhya Pradesh, India, 452011		
(Rs. In Lakhs)		
Standalone Statement Of Assets And Liabilities As At 31st March, 2025		
Particulars	As at March 31, 2025	As at March 31, 2024
ASSETS	Audited	Audited
(1) Non-Current Assets		
(a) Property, plant and equipment	4.39	-
(b) Other Intangible Assets	-	-
(c) Financial Assets		
(i) Other Financial Assets	-	-
(d) Deferred Tax Assets (Net)	-	-
(e) Other non-current assets	2.32	2.32
TOTAL NON-CURRENT ASSETS	6.71	2.32
(2) Current Assets		
(a) Inventories	-	-
(b) Financial Assets		
(i) Trade Receivables	60.05	60.05
(ii) Cash & Cash Equivalents	2,129.93	267.10
(iii) Bank Balance other than (ii) above	-	-
(iv) Loans	-	-
(v) Others	4.36	4.36
(c) Other Current Assets	321.86	123.34
TOTAL CURRENT ASSETS	2,516.19	454.84
TOTAL ASSETS	2,522.90	457.15
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	2,370.79	438.86
(b) Other Equity	94.68	(585.57)
(c) Share Application Money	-	255.00
TOTAL EQUITY	2,465.46	108.29
LIABILITIES		
(1) Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(b) Deferred Tax Liabilities (Net)	0.05	-
TOTAL NON-CURRENT LIABILITIES	0.05	-
(2) Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	43.74	170.85
(ii) Trade Payables	-	-
(iii) Other financial liability	-	-
(b) Other Current Liabilities	13.65	178.02
TOTAL CURRENT LIABILITIES	57.39	348.87
TOTAL EQUITY AND LIABILITIES	2,522.90	457.15
Statement of significant accounting policies and other explanatory notes form part of the balance sheet and statement of profit and loss.		
<div> <div>  </div> <div> <p>For and on Behalf of the Board of directors of Kabra Drugs Limited</p> <p>Nanjappan Aravind Managing Director DIN: 01895602</p> </div> </div>		
Place: Indore		
Date: 30-05-2025		

KABRA DRUGS LTD. CIN:- L02423MP1989PLC005438 Regd Offc: 208 Swadesh Bhavan, 2 Press Complex, AB Road, Indore R.S.S.Nagar, Indore, Madhya Pradesh, India, 452011		
(Rs. In Lakhs)		
Standalone Statement of Cash Flows For the Financial Year Ended 31st March, 2025		
Particulars	Financial Year Ended	Financial Year Ended
	March 31, 2025	March 31, 2024
	Audited	Audited
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Profit before tax and extra ordinary items	(108.51)	(73.61)
Adjustment For :		
Depreciation/amortization on continuing operation	0.73	-
Interest expenses	-	-
Interest Income	-	-
Excess allowance for doubtful debts reversed	-	-
Loss on sale of Fixed assets	-	-
Operating profit before working capital changes	(107.78)	(73.61)
Changes in Working Capital :		
Increase/(decrease) in Inventory	-	-
Increase/(decrease) in Trade receivables	0.00	-
Increase/(decrease) in Short Term Loan & Advances	-	-
Increase/(decrease) in Current Liabilities	(164.37)	172.75
Increase/(decrease) in Trade Payable	-	0.00
Increase/(decrease) in Other Current Assets	(198.53)	(119.99)
Direct taxes paid (net of refunds)	-	-
Net Cash Flow from Operating Activities (A)	(470.68)	(20.85)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Investments /withdrawl in Partnership Firm	-	-
Purchase / Sale of Fixed Assets	(5.13)	-
Interest Received	-	-
Change in Bank balances not considered as cash	-	-
Increase/(decrease) in Long Term Loan & Advances	-	-
Increase/(decrease) in other non-current Asset	-	-
Net Cash Flow from Investing Activities (B)	(5.13)	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	(127.11)	32.66
Proceeds from issue of equity shares less issue costs	2,465.74	255.00
Net Cash Flow from Financing Activities (C)	2,338.63	287.66
Net increase/(decrease) in cash & cash equivalents(A+B+C)	1,862.83	266.80
Cash and Cash equivalents (Opening Balance)	267.10	0.29
Cash and Cash equivalents (Closing Balance)	2,129.93	267.10
Notes: 1. Statement of Cash Flows has been prepared using Indirect Method as per Ind AS 7 Statement of Cash Flows 2. Previous Year figures have been regrouped/rclassified, wherever necessary to correspond with the current year's presentation/ disclosure		
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;">  </div> <div style="text-align: right;"> For and on Behalf of the Board of directors of Kabra Drugs Limited Nanjappan Aravind Managing Director DIN: 01895602 </div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> Place: Indore Date: 30-05-2025 </div> </div>		



PPN AND COMPANY

CHARTERED ACCOUNTANTS

No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600 034.

(Near to Loyola College) Ph: 044-2828 0033, Cell: 98844 48912.

E-mail: info@ppnaco.com | Web: www.ppnaco.com | www.ppnaco.co.in

Independent Auditor's Report on the Quarter and Year ended **31-03-2025**

(Audit of Standalone Financial Results of the Group Pursuant to Regulation 33 of the SEBI
(Listing Obligation and Disclosure Requirements), Regulation, 2015, as amended)

To

**The Board of Directors,
KABRA DRUGS LIMITED,**

Report on the Audit of the Standalone Financial Results

Opinion:

We have audited the standalone financial results of "Kabra Drugs Limited" (herein after referred to as the "Company"), for the quarter and year ended 31st March, 2025 ("the Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 ('the Regulation') as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results;

- give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2025, and profit/loss for the quarter and year ended on that date; and
- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations



Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under these standards are elaborated upon in the Auditor's Responsibilities for the Audit of the Financial Results segment of our report. Our independence from the Company is in full compliance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and its associated Regulations. Furthermore, we have conscientiously met all other ethical obligations in alignment with these regulations and the Code of Ethics. We maintain confidence that the audit evidence gathered is both sufficient and appropriate to provide a basis for audit opinion.

Responsibilities of Management for the Standalone Financial Results:

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance including other comprehensive income, and cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the financial results, the management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial results:

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of the audit and in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also have:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and the Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease or to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Financial Results of the entities within the group to express an opinion on the Financial results.
Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced.

We consider quantitative materiality and qualitative factors in -

- Planning the scope of our audit work and in evaluating the results of our work; and
- to evaluate the effect of any identified misstatements in the Standalone Financial Results

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

The Standalone Annual Financial Results dealt with by this report have been prepared for the express purpose of filing with Stock Exchanges. These results are based on and should be read with the audited Standalone Financial results of the Company for the year ended 31st March 2025 on which we issued an unmodified audit opinion.

The Comparative quarterly and annual financial results of the company for the period ended March 31, 2024 were audited by the predecessor Statutory Auditors of the Company, who have expressed an unmodified opinion vide their report dated May 30, 2024.

The Statement includes the results for the quarterly and year ended 31st March 2025, being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

DATE: 30-05-2025

PLACE: Chennai

For P P N AND COMPANY
Chartered Accountants
Firm Reg No:013623S



D. Hitesh

D. Hitesh
Partner

M.No:231991

UDIN No: 25231991BMHRMV6239



Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd Off: 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh – 452 011. Phone : +91 9884624100

To
The Deputy Gen. Manager,
Department of Corporate Services,
BSE Limited,
P J Tower, Dalal Street
Mumbai-400001.

30 May 2025

Ref: Scrip ID: KABRADG, Scrip Code: 524322

Subject: Declaration with respect to audit report with unmodified opinion for the financial year ended on March 31, 2025

Dear Sir,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Auditor of our Company, M/s PPN & Company Chartered Accountants, have issued an Auditors' Report with unmodified opinion on Audited Standalone Financial Results of the Company for the quarter and financial year ended March 31, 2025

Thanking You

Yours Faithfully,
For Kabra Drugs Limited

Managing Director
DIN:01895602



Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd Off: 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh – 452 011. Phone : +91 9884624100

STATEMENT OF DEVIATION OR VARIATIO IN UTILIZATION OF FUNDS RAISED	
Name of listed entity	KABRA DRUGS LIMITED
Mode of Fund Raising	Preferential Issues
Date of Raising Funds	04-02-2024
Amount Raised (in Rs. Crores)	21.80
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Not applicable
Monitoring Agency Name, if applicable	Not applicable
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Not applicable
If Yes, Date of shareholder Approval	Not applicable
Explanation for the Deviation / Variation	Not applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Objects for which funds have been raised and where there has been a deviation, in the following table

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
Issue of 13628750 Equity Shares to Strategic Investors (being Non-Promoters) on Preferential allotment basis is being made for cash with the object of meeting the working capital requirements, Acquisition of Business, factory, office ,Machinery and general corporate purposes in order to support the future growth plan of the Company	NO	13628750	NO	NO	NO	NO

MANAGING DIRECTOR
DIN:01895602



Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd Off: 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh – 452 011. Phone : +91 9884624100

Annexure – A

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023.

Sr. No.	Particulars	Details
1.	Reason for Change viz., appointment.	Appointment: to comply with the Companies Act, 2013 and the requirements under the SEBI (LODR) Regulations, 2015
2.	Date of Appointment/ cessation and terms of appointment	30 th may, 2025 Anshu Chouhan & Associates, Company Secretaries is appointed as Secretarial Auditor of the Company for the financial year 2024-25
3.	Brief profile (in case of appointment)	Please Refer Annexure B
4.	Disclosure of relationships between Directors (in case of appointment of a director).	None



Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd Off: 208, Swadesh Bhavan, 2 Press Complex, AB Road, Indore, Madhya Pradesh – 452 011. Phone : +91 9884624100

Annexure – B

PROFILE

<u>Name of the Firm</u>	Anshu Chouhan & Associates
<u>Name of the proprietor</u>	CS Anshu Chouhan
<u>Address</u>	A-19, Madhav Nagar, Behind Mahila Ashram College, Pathik nagar, 311001 (RJ.)
<u>Contact</u>	Phone No: 7733034200 Email: csanshuchouhan@yahoo.com
<u>Career Profile</u>	Over 8 years of post-qualification experience in the filed of secretarial and legal matter of various Companies. Exposure in handling Public, Right Issues, cinducting AGMs, EGM's, Board Meetings. Secretarial Audits, Statutory Compliance with SEBI Regulations, FEMA, RBI, Company Law and related Acts.