



# 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,  
Dept.of Corporate Services,  
BSE Ltd,  
P.J. Tower, Dalal Street,  
Mumbai – 400 001.

14 February 2025

**Subject: Outcome of Board Meeting held on 14th February 2025, as per Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With reference to the above captioned subject, we hereby informed you that the Board of Directors at their meeting held today i.e., 14<sup>th</sup> February 2025, Board Meeting commenced at 05:00 PM. concluded at 6:30 PM at the registered office of the company have considered and approved the following:

**UNAUDITED FINANCIAL RESULTS**

The Board of Director have considered and approved the Unaudited Financial Results for quarter ended on 31st December, 2024. In this regard, please find enclosed herewith the unaudited Financial Results along with Limited Review Report on Quarterly Financial Results of the Company pursuant to the Regulation 33 of SEBI (LODR) Regulations, 2015.

The copy of the said unaudited quarterly financial results along with copy of Limited Review Report by Statutory auditor of the company is enclosed herewith.

**STATEMENT OF DEVIATION OR VARIATION UNDER REGULATION 32 OF SEBI (LODR) REGULATIONS, 2015**

The Board discussed the compliance of Regulation 32 of SEBI (LODR) Regulations, 2015 and is of the view that the same is not applicable to company as the company has not issued any share by way of Public Issue, Right Issue, Preferential Issue etc. The undertaking of non-applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 is enclosed herewith.

Kindly acknowledge the receipt and take the same on your record.

Thanking You,  
Yours Faithfully,

**For Kabra Drugs Limited**



**Managing Director**

**DIN:01895602**

**KABRA DRUGS LIMITED**

CIN: L02423MP1989PLC005438

Registered Office: 208, Swadesh Bhavan, 2 Press Complex, AB Road, , Indore, Madhya Pradesh- 452011

(Rs. In lacs)

**STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024**

Sl no.	Particulars	Quarter Ended				Nine Months Ended		Year Ended
		31-Dec-24	30-Sep-24	30-Jun-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>INCOME</b>							
(a)	Gross Revenue from sale of products	-	-	-	-	-	-	-
(b)	Other Operating Revenue	-	-	-	-	-	-	-
<b>1</b>	<b>Revenue from Operations</b>	-	-	-	-	-	-	-
<b>2</b>	<b>Other Income</b>	-	-	-	-	-	-	-
<b>3</b>	<b>Total Income</b>	-	-	-	-	-	-	-
	<b>EXPENSES</b>							
(a)	Cost of materials consumed	-	-	-	-	-	-	-
(b)	Purchases of Stock-in-Trade	-	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-	-
(d)	Employee benefit expense	19.21	14.30	10.59	9.19	44.10	27.55	40.04
(e)	Finance Costs	-	-	-	-	-	-	-
(f)	Depreciation and amortization expense	0.13	0.05	-	-	0.18	-	-
(g)	Other expenses	34.27	25.25	43.97	1.72	103.50	8.99	33.57
<b>4</b>	<b>Total Expenses</b>	<b>53.61</b>	<b>39.60</b>	<b>54.57</b>	<b>10.91</b>	<b>147.78</b>	<b>36.54</b>	<b>73.61</b>
<b>5</b>	<b>Profit / (Loss) from operations before exceptional items Tax (1-2)</b>	<b>(53.61)</b>	<b>(39.60)</b>	<b>(54.57)</b>	<b>(10.91)</b>	<b>(147.78)</b>	<b>(36.54)</b>	<b>(73.61)</b>
6	Exceptional Items	-	-	-	-	-	-	-
<b>7</b>	<b>Profit / (Loss) before Tax (5 ± 6)</b>	<b>(53.61)</b>	<b>(39.60)</b>	<b>(54.57)</b>	<b>(10.91)</b>	<b>(147.78)</b>	<b>(36.54)</b>	<b>(73.61)</b>
8	Tax Expense							
	Current Tax	-	-	-	-	-	-	-
	Deferred Tax	0.07	0.07	-	-	0.07	-	-
<b>9</b>	<b>Net Profit / (Loss) after Tax (7 - 8)</b>	<b>(53.69)</b>	<b>(39.67)</b>	<b>(54.57)</b>	<b>(10.91)</b>	<b>(147.85)</b>	<b>(36.54)</b>	<b>(73.61)</b>
10	Other Comprehensive Income (net of tax )							
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
A	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-	-
	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-
B	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income for the period (9 ± 10)</b>	<b>(53.69)</b>	<b>(39.67)</b>	<b>(54.57)</b>	<b>(10.91)</b>	<b>(147.85)</b>	<b>(36.54)</b>	<b>(73.61)</b>
12	Paid-up equity share capital (Face Value of Rs.10/- each)	<b>1,007.91</b>	<b>1,007.91</b>	<b>438.86</b>	<b>438.86</b>	<b>1,007.91</b>	<b>438.86</b>	<b>438.86</b>
13	Other Equity	-	-	-	-	-	-	(585.57)
<b>14</b>	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>							
	(a) Basic (Rs.)	(0.53)	(0.39)	(1.24)	(0.25)	(1.47)	(0.83)	(1.68)
	(b) Diluted (Rs.)	(0.53)	(0.39)	(1.24)	(0.25)	(1.47)	(0.83)	(1.68)

**Notes:**

- The above 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 14th February, 2025. These results have been subjected to limited review by statutory auditors who have expressed an unmodified review conclusion.
- The above financial results are prepared in accordance with the Indian Accounting Standard prescribed under section 133 of the Companies Act, 2013 and are in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).
- Company has only one segment and hence no separate segment result has been given.
- The figures of the previous year/periods have been regrouped/recast to render them comparable with the figures of the current period.
- 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**



**Nanjappan Aravind**  
Managing Director

**DIN: 01895602**

**Date: 14-02-2025**

**Place: Indore**



# 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

**Limited 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**

### THE BOARD OF DIRECTORS OF KABRA DRUGS LIMITED

208, Swadesh Bhavan, 2 Press Complex, AB Road,  
Indore, Madhya Pradesh-452 011

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **KABRA DRUGS LIMITED** ("the Company"), for the Quarter and nine months ended 31<sup>st</sup> December 2024 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



## OTHER MATTERS

We have not audited or reviewed the comparative financial information appearing in the statement of the corresponding quarter and nine months ended 31<sup>st</sup> December 2024. The comparative financial information appearing in the statement of the corresponding quarter and nine months ended 31<sup>st</sup> December 2024 audited by the previous auditor whose report expressed an unmodified opinion on those Standalone financial statements.

Our Conclusions is not modified in respect of this matter.

Yours faithfully

For M/s. P P N And Company,  
Chartered accountants  
ICAI Firm Reg. No.: 013623S  
Peer Review Certificate No.: 013578

*D. Hitesh*

**D. Hitesh**  
Partner  
Membership Number: 231991  
UDIN: 25231991BMKRLA4155



Place: Chennai  
Date: 14-02-2025





# 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

February 14, 2025

BSE Scrip Code: 524322

**Subject: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended on December 31, 2024.**

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter ended on December 31, 2024 for public issue, rights issue, preferential issue etc. –

- (a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;
- (b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. N.Aravind, Managing Director of Kabra Drugs Ltd hereby certify that Compliances of Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to the company as the company has not issued any share by way of public issue, right issue, preferential issue etc. for the quarter ended on December 31, 2024.

You are requested to take the above on your records and acknowledge the same.

Thanking you,

Yours sincerely,

**For Kabra Drugs Limited**



**Managing Director**

**DIN:01895602**