



Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

Regd. Off : Shop No. 270, Shastri Market, Indore, Madhyapradesh. Phone : +91 98846 24100

To
Department of Corporate Services
BSE Ltdth
P.J. Towers, Dalal Street,
Mumbai 400001

14 February, 2024

Stock Code: 524322

Subject: Unaudited Financial Result for quarter ending 31st December, 2023 pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015.

Dear Madam/ Sir,

In compliance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith unaudited financial result for quarter ended 31st December 2023.

This is for your information and record.

For Kabra Drugs Limited

KN Anand
Director
DIN:03230186



Kabra Drugs Ltd.

CIN:- L02423MP1989PLC005438

Regd. Office: Shop No. 270, Shastri Market, Indore - 452001

Email:- kabradrugs@gmail.com

Statement of Unaudited Financial Results for the Quarter Ended December 31, 2023

(Rs. In lacs)

Sl No.	Particulars	Quarter Ended 31 Dec'2023	Quarter Ended 30 Sept'2023	Quarter Ended 31 Dec'2022	Nine Monts Ended 31 Dec'2023	Nine Monts Ended 31 Dec'2022	Year Ended 31 Mar 2023
	(Refer Notes Below)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
(a)	Revenue from Operations	-	-	-	-	-	-
(b)	Other Income	-	-	-	-	0.64	0.64
	Total Income from Operations (Net)	-	-	-	-	0.64	0.64
2	Expenses						
(a)	Cost of material consumed	-	-	-	-	-	-
(b)	Purchase of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	-	-	-	-	-	-
(d)	Employee benefit expense	9.19	11.25	4.33	27.55	14.77	23.16
(e)	Finance Costs	-	-	-	-	-	-
(f)	Depreciation and Amortization Expense	-	-	-	-	-	-
(g)	Other expenses	1.72	2.17	1.74	8.99	5.43	11.27
	Total Expenses	10.91	13.42	6.07	36.54	20.20	34.43
3	Profit / (Loss) from operations before exceptional items and Tax (1-2)	(10.91)	(13.42)	(6.07)	(36.54)	(19.56)	(33.79)
4	Exceptional Items						
5	Profit / (Loss) before Tax (3 ± 4)	(10.91)	(13.42)	(6.07)	(36.54)	(19.56)	(33.79)
6	Tax Expense	-	-	-	-	-	-
7	Profit / (Loss) after tax (5 - 6)	(10.91)	(13.42)	(6.07)	(36.54)	(19.56)	(33.79)
8	Other comprehensive income (Net of Tax)						
A.	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified profit or	-	-	-	-	-	-
B.	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
9	Total comprehensive income (7 ± 8)	(10.91)	(13.42)	(6.07)	(36.54)	(19.56)	(33.79)
10	Paid-up equity share capital (Face Value of Rs.10/- each)	438.86	438.86	438.86	438.86	438.86	438.86
11	Other Equity						(511.96)
12	Earnings Per Share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
(a)	Basic	(0.25)	(0.31)	(0.14)	(0.83)	(0.45)	(0.77)
(b)	Diluted	(0.25)	(0.31)	(0.14)	(0.83)	(0.45)	(0.77)

Notes:

- 1 The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2024. The Statutory Auditors have carried out a limited review of the above financial result.
- 2 Company has only one segment and hence no separate segment result has been given.
- 3 The figure of previous period/year have been re-grouped / re-arranged and /or recast wherever found necessary.
- 4 Provision for Taxation if any will be provided at year end.
- 4 This statement is as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Place : Indore
Date : 14th February, 2024



By order of the Board

K.N. Anand

K.N. Anand
Director

DIN:03230186



RISHI SEKHRI AND ASSOCIATES CHARTERED ACCOUNTANTS

GROUND FLOOR, BANDRA ARCADE BUILDING, OPP. RAILWAY STATION, BANDRA (WEST), MUMBAI - 400 050.
Tel.: 9820501848, Email : rishisekhri@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone 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
Kabra Drugs Limited

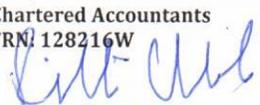
We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **Kabra Drugs Limited** ("the Company"), for the Quarter ended on December 31, 2023 and year to date result for the period from 01 April, 2023 to 31 December, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

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.

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 the aforesaid 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 the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR, RISHI SEKHRI AND ASSOCIATES,
Chartered Accountants
FRN: 128216W


CA RISHI SEKHRI
Partner
MEMBERSHIP NO. 126656

Place:- Mumbai
Date:- 14.2.2024
UDIN:-23126656BGWKPO2010





Kabra Drugs Limited

CIN NO : L02423MP1989PLC005438

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To
The Deputy Gen. Manager,
Dept.of Corporate Services,
BSE Ltd,
P.J. Tower, Dalal Street,
Mumbai – 400 001.

14 February 2024

Subject: Undertaking for Non-Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended 31st December 2023.

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) on a quarterly basis 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. KN Anand, Director of Kabra Drugs Limited 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 31st December 2023.

For Kabra Drugs Limited

KN Anand
Director
DIN:03230186

