

KOBO BIOTECH LIMITED

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Opp. Ansa Industrial Estate, Andheri (E), Mumbai - 400 072
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E-mail: info@kobobiotech.com • Website: www.kobobiotech.com
(CIN : L24110TG1993PLC16112)

14th February, 2024

Corporate Service Department
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
Scrip: Equity 531541

Dear Sir/ Madam,

Scrip Name: Kobo Biotech Limited, Scrip Code: 531541

Sub: OUTCOME OF THE BOARD MEETING: Unaudited Financial results for the Quarter ended 31st December, 2023.

This is to inform you that the Board of Directors of Kobo Biotech Limited at their meeting held today i.e. on Wednesday, 14th February, 2024 inter alia approved the Unaudited Financial Results of the Company for the quarter and Nine month ended 31st December, 2023 alongwith the Limited review report of statutory auditor thereon.

Please find enclosed a copy of the unaudited Financials along with Limited Review report from the Statutory Auditors.

The above-referred meeting was commenced at 6.00 p.m. and concluded at 6:35 p.m.

The above is pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, for your information and record.

Thank you,
For Kobo Biotech Limited

Jignesh Patel
Company Secretary



A N Shah & Associates
Chartered Accountants

C/303, Anand Nagar,
Forjett Street,
Opp. Bhatia Hospital,
Mumbai – 400 036.
Tel: +91 22 4976 9085

Limited Review Report of Un-audited Financial Results of Kobo Biotech Limited

Independent Auditor's Review Report on Quarter ended Unaudited Financial Results of Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To the Board of Directors of
Kobo Biotech Limited
Mumbai.

Report on the Statement of Unaudited Financial Results

We have reviewed the accompanying statement of unaudited financial results of **Kobo Biotech Limited** ("the Company") for the quarter and nine months ended December 31, 2023, which are included in the accompanying Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2023 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations, 2015"), including relevant circulars issued by the SEBI from time to time. We have initialed the Statement for identification Purposes only. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements 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 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. We have not performed an audit and 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 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.

In our opinion and to the best of our information and according to the explanations given to us

A N Shah & Associates
Chartered Accountants

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these financial results:

- (i) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015; and
- (ii) Give a true and fair view in conformity with the aforesaid accounting standards and other accounting principles generally accepted in India of the net Loss and other financial information of the company for the quarter ended 31st December, 2023.

For,
A N Shah & Associates,
Chartered Accountants

Akash
Nilesh
Shah

Digitally signed
by Akash Nilesh
Shah
Date: 2024.02.14
15:53:27 +05'30'



Akash Shah
Proprietor

Date: 14 February, 2024
Place: Mumbai
UDIN: 24191340BKECJF5031

A N Shah & Associates
Chartered Accountants

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KOBO BIOTECH LIMITED**CIN: L24110TG1993PLC016112****Regd. Office : Plot No. 121A/1, Western Hills, Addagutta Society, Opp. JNTU, Kukatpally, Hyderabad - 500072****Statement of Unaudited Financial Results for the quarter and Nine Month ended 31st December, 2023****(Amount in INR Lakhs)**

Sr. No.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.00	0.00	1.52	1.52	1.52
III	Total Income (I+II)	0.00	0.00	0.00	1.52	1.52	1.52
IV	Expenditure						
	(a) Cost of raw material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Employee benefits expense	6.51	6.05	5.50	18.08	16.99	23.01
	(d) Finance Cost	0.01	0.00	0.00	0.01	0.00	0.02
	(e) Depreciation and Amortisation expenses	102.78	101.97	102.53	306.02	306.89	407.19
	(f) Exchange (Gain)/Loss	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Other Expenses	13.83	13.54	11.07	44.67	53.64	126.64
	Total Expenses	123.13	121.56	119.10	368.78	377.52	556.86
V	Profit/(Loss) before Exceptional Items and Tax (III-IV)	(123.13)	(121.56)	(119.10)	(367.26)	(376.00)	(555.34)
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before Tax (V-VI)	(123.13)	(121.56)	(119.10)	(367.26)	(376.00)	(555.34)
VIII	Tax expenses						
	(a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	Net Profit/(Loss) after tax (VII-VIII)	(123.13)	(121.56)	(119.10)	(367.26)	(376.00)	(555.34)
X	Other Comprehensive Income						
	(i) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the period (IX+X)	(123.13)	(121.56)	(119.10)	(367.26)	(376.00)	(555.34)
XII	Paid-up equity share capital	2,382.50	2,382.50	2,382.50	2,382.50	2,382.50	2,382.50
XIII	Other Equity	-	-	-	-	-	(15,180.65)
XIV	Earnings (Loss) Per Share (Basic and Diluted) (In Rs.)	(0.52)	(0.51)	(0.50)	(1.54)	(1.58)	(2.33)

Notes:

- The above unaudited standalone financial results, prepared in accordance with the Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 and guidelines issued by the Securities and Exchange Board of India, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February, 2024.
- The Company operates only in one Business Segment i.e. manufacturing Active Pharmaceutical Ingredients (API)/ Bulk Drugs.
- The Management of the company could not resume the Operational activities at the Solapur plant during the year under review.
- The number of investor complaints at the beginning and pending at the end of the Quarter were Nil.
- Figures for the quarter ended 31st March are the balancing figures between the audited figures in respect of full financial year and the published year-to-date figures upto the third quarter of the relevant financial year, which were subjected to limited review.
- Figures of the previous periods have been regrouped / rearranged wherever considered necessary.

By order of the Board
For **KOBO BIOTECH LIMITED**



Ajit Kamath
Director

Mumbai
14-02-2024