

KAMRON LABORATORIES LIMITED

[CIN : L24231GJ1988PLC010956]

Regd. Office: Office No. 904, 9th Floor, Shapath-I Complex, Opp. Rajpath Club, Nr. Madhur Hotel,
S. G. Highway, Bodakdev, Ahmedabad – 380 054, Gujarat, India

E-mail : info@kamronlabs.com



KAMRON

14th November, 2019

BSE Limited

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Company Code No. 524604

Dear Sirs,

Sub: Submission of Unaudited Financial Results for the Quarter and half-year ended on 30th September, 2019

We refer to our letter dated 1st November, 2019 informing the date of Meeting of the Board of Directors of the Company. Please note that the Board of Directors in their meeting held today, have taken on record the Unaudited Financial Results for the quarter ended on 30th September, 2019.


We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended on 30th September, 2019 along with Limited Review Report thereon.

This is as per Regulation – 33 of the SEBI (LODR) Regulations, 2015.

Thanking you,

Yours faithfully,

For KAMRON LABORATORIES LIMITED


KAMLESH J. LASKARI
MANAGING DIRECTOR



Encl: As above.

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**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS
FOR THE QUARTER AND HALF-YEAR ENDED 30TH SEPTEMBER, 2019**

(Rs. In lakh)

Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on 31-03-2019
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	
(Refer Notes Below)		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations	184.60	158.51	172.18	343.11	346.20	559.42
2	Other income	0.16	0.51	1.27	0.67	1.35	24.89
3	Total Income (1+2)	184.76	159.02	173.45	343.78	347.55	584.31
4	Expenses						
	a. Cost of Materials consumed	0.11	0.63	9.27	0.74	72.41	95.76
	b. Purchases of stock-in-trade	93.93	88.84	45.37	182.77	45.37	150.56
	c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.89)	18.09	141.04	8.20	124.54	(103.87)
	d. Excise duty on sales	-	-	-	-	-	-
	e. Employee benefits expense	38.64	36.50	45.19	75.14	87.95	151.62
	f. Finance costs	(0.01)	0.02	2.43	0.01	5.40	7.27
	g. Depreciation & amortisation expense	16.95	20.86	18.33	37.81	36.68	73.44
	h. Other expenses	84.25	54.54	61.29	138.79	124.51	206.49
	Total Expenses	223.98	219.48	322.92	443.46	496.87	581.27
5	Profit / (Loss) before exceptional items and tax (3-4)	(39.22)	(60.46)	(149.47)	(99.68)	(149.31)	3.04
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5+6)	(39.22)	(60.46)	(149.47)	(99.68)	(149.31)	3.04
8	Tax expense:						
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Earlier Year		-	-		-	0.28
9	Profit/(Loss) for the period from continuing operations (7-8)	(39.22)	(60.46)	(149.47)	(99.68)	(149.31)	2.76
10	Profit/(loss) from discontinuing operations before Tax	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit / (Loss) for the period (9+12)	(39.22)	(60.46)	(149.47)	(99.68)	(149.31)	2.76



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Particulars		Quarter ended on			Half Year ended on (Cumulative)		Previous Year ended on
		30-09-2019	30-06-2019	30-09-2018	30-09-2019	30-09-2018	31-03-2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14	Other Comprehensive Income						
	<i>Items that will not be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
	Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	<i>Items that will be reclassified subsequently to profit or loss</i>	-	-	-	-	-	-
	Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income, net of tax	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14)	(39.22)	(60.46)	(149.47)	(99.68)	(149.31)	2.76
16	Paid-up equity shares capital (Face Value per share Rs. 10/-)	585.00	585.00	585.00	585.00	585.00	585.00
17	Reserves excluding Revaluation Reserves						112.84
18	Earnings Per Share of Rs. 10/- each (for continuing operations)						
	- Basic	(0.67)	(1.03)	-	(1.70)	-	0.05
	- Diluted	(0.67)	(1.03)	-	(1.70)	-	0.05
19	Earnings Per Share of Rs. 10/- each (for discontinued operations)						
	- Basic	-	-	-	-	-	-
	- Diluted	-	-	-	-	-	-
20	Earnings Per Share of Rs. 10/- each (for discontinued & continuing operations)						
	- Basic	(0.67)	(1.03)	-	(1.70)	-	0.05
	- Diluted	(0.67)	(1.03)	-	(1.70)	-	0.05

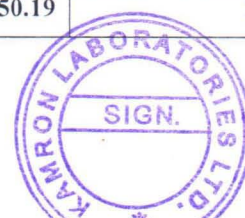


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Sr. No.	Particulars	As at 30-09-2019 (Unaudited)	As at 31-03-2019 (Audited)
	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	1116.64	1137.61
	Capital work-in-progress		-
	Investment property		-
	Goodwill		-
	Other intangible Assets	50.29	60.92
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Non-Current Financial Assets:	-	-
	(i) Investments, Non-Current	-	-
	(ii) Trade receivables, Non-Current	-	-
	(iii) Loans, Non-Current	4.05	3.57
	Income tax Assets	-	-
	Deferred tax Assets (net)	-	-
	Other Non-Current Assets	-	-
	Total Non-Current Assets	1170.98	1202.10
2	Current Assets		
	Inventories	315.61	323.82
	Current financial asset:		
	(i) Current investments	-	-
	(ii) Trade receivables, Current	195.98	208.16
	(iii) Cash and cash equivalents	33.73	16.96
	(iv) Bank balance other than above	-	-
	(v) Loans, Current	7.03	6.72
	(vi) Other Current financial Assets	0.05	-
	Current tax Assets (net)		
	Other Current Assets	426.81	426.81
	Total Current Assets	979.21	982.47
	TOTAL ASSETS	2150.19	2184.57



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Sr. No.	Particulars	As at 30-09-2019 (Unaudited)	As at 31-03-2019 (Audited)
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	585.00	585.00
	Other Equity	17.57	118.26
	Total Equity	602.57	703.26
2	Liabilities		
	Non-Current Liabilities		
	Non-Current financial Liabilities:		
	(i) Borrowings, Non-Current	-	-
	(ii) Trade payables, Non-Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-
	(iii) Other Non-Current financial Liabilities	-	-
	Provisions, Non-Current	21.18	24.68
	Deferred tax Liabilities (net)	4.59	4.59
	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	25.77	29.27
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	576.19	535.15
	(ii) Trade payables, Current		
	(a) total outstanding dues of micro enterprises and small enterprises	-	-
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	200.72	169.52
	(iii) Other Current financial Liabilities	-	-
	Other Current Liabilities	740.85	746.78
	Provisions, Current	4.09	0.59
	Current tax Liabilities (Net)	-	-
	Total Current Liabilities	1521.85	1452.04
	Total Liabilities	1547.62	1481.31
	TOTAL EQUITY AND LIABILITIES	2150.19	2184.57



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2. STATEMENT OF CASH FLOWS FOR THE PERIOD FROM 1ST APRIL, 2019 TO 30TH SEPTEMBER, 2019:

Particulars	For the Period from 1 st April, 2019 to 30 th September, 2019	
Cash Flow From Operating Activity		
Profit After Tax		(99,68,111)
Add :- Provision for Taxation	-	
Profit Before Tax		(99,68,111)
Adjustment for :-		
Depreciation	37,81,285	
Shares of Profit/Loss From Partnership Firm	-	
Interest Expenses	639	
Interest Income	(216)	
Interest Subsidy	-	
Profit / Loss on Sale of Assets	-	37,81,708
Operating Cash Flow before Working Capital Changes		(61,86,403)
(Increase) / Decrease in :		
Trade & Other Receivables	(1,37,387)	
Loans & Advances	(83,308)	
Inventories	8,20,439	
Increase / (Decrease) in :		
Trades & Other Liability	25,26,434	31,26,178
Cash Generated from Operations		(30,60,225)
Direct Taxes Paid (Net)	-	-
Net Cash Generated from Operating Activities		(30,60,225)
Cash Flow From Investing Activity		
Acquisition of Fixed Assets & Capital WIP	(7,22,147)	
Sale of Fixed Assets	-	
Shares from Partnership Firm	-	
Increase in Investment in Partnership Firm	-	
Investment in Unquoted Equity Shares of ADPL	-	
Interest Income	216	(7,21,931)
Net Cash Used in Investing Activities		(7,21,931)
Cash Flow From Financing Activity		
(Repayment of)/Proceeds From Loan Funds (Net)	41,03,793	
Interest Paid	(639)	
Long Term Loans & Advances	-	
Interest Income	-	41,03,154
Net Cash Used in Financing Activities		41,03,154
Net Increase in Cash & Cash Equivalents		3,20,998
Cash & Cash Equivalents (Opening Balance)		16,95,597
Cash & Cash Equivalents (Closing Balance)		20,16,595



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- 3 The Company is operating only in one segment i.e. Pharma. Hence segment reporting is not given.
- 4 The Company does not have any subsidiary / associate.
- 5 Provision for taxation/deferred taxation, if any, will be made at the year end.
- 6 Figures, wherever required, are regrouped / rearranged.
- 7 The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 14th November, 2019

For KAMRON LABORATORIES LIMITED

Date: 14th November, 2019
Place : Ahmedabad



Kamlesh J. Laskari
KAMLESH J. LASKARI
MANAGING DIRECTOR

LIMITED REVIEW REPORT**Review Report to the Board of Directors of Kamron Laboratories Ltd**

We have reviewed the accompanying statement of unaudited financial results of Kamron Laboratories Ltd for the period ended 30th September, 2019. 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.

For M/s **Rangwala & Co.**
Chartered Accountants
(Firm's Registration No. 115833W)



(Aliakbar Timbawala)

Partner

(Membership No. 180746)

UDIN: 19031268AAAACW5591

Place of signature: Ahmedabad

Date: 14.11.2019