

KAMRON LABORATORIES LIMITED

Registered Office : 904, Shapath-1, Opp. Rajpath Club, S. G. Highway,
Ahmedabad – 380 054, Gujarat, INDIA. Phone: +91-9227510541
E-mail : info@kamronlabs.com Website: www.kamronlabs.com
CIN : L24231GJ1988PLC010956



KAMRON

12th November, 2020

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 ended on 30th September, 2020

We refer to our letter dated 2nd November, 2020 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, 2020.

We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended on 30th September, 2020 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
KAMLESH J. LASKARI
MANAGING DIRECTOR
(DIN: 00461198)



Encl: As above.

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER, 2020

(Rs. In lakh)

| Particulars | | Quarter ended on | | | Half Year ended on (Cumulative) | | Previous Year ended on |
|---------------------|--|------------------|---------------|---------------|------------------------------------|---------------|------------------------------|
| | | 30-09-2020 | 30-06-2020 | 30-09-2019 | 30-09-2020 | 30-09-2019 | 31-03-2020 |
| (Refer Notes Below) | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| 1 | Revenue from operations | 125.93 | 136.21 | 184.60 | 262.14 | 343.11 | 659.13 |
| 2 | Other income | 0.12 | - | 0.16 | 0.12 | 0.67 | 2.34 |
| 3 | Total Income (1+2) | 126.05 | 136.21 | 184.76 | 262.26 | 343.78 | 661.47 |
| 4 | Expenses | | | | | | |
| | a. Cost of Materials consumed | | - | 0.11 | - | 0.74 | 54.43 |
| | b. Purchases of stock-in-trade | 20.32 | 58.20 | 93.93 | 78.52 | 182.77 | 270.14 |
| | c. Changes in inventories of finished goods, work-in-progress and stock-in-trade | 22.32 | 13.62 | (9.89) | 35.94 | 8.20 | 162.94 |
| | d. Employee benefits expense | 44.00 | 28.56 | 38.64 | 72.56 | 75.14 | 194.49 |
| | e. Finance costs | 0.41 | 0.24 | (0.01) | 0.65 | 0.01 | 2.02 |
| | f. Depreciation & amortisation expense | 28.71 | 28.66 | 16.95 | 57.37 | 37.81 | 42.26 |
| | g. Other expenses | 44.65 | 32.97 | 84.25 | 77.62 | 138.79 | 310.28 |
| | Total Expenses | 160.41 | 162.25 | 223.98 | 322.66 | 443.46 | 1036.56 |
| 5 | Profit / (Loss) before exceptional items and tax (3-4) | (34.36) | (26.04) | (39.22) | (60.40) | (99.68) | (375.09) |
| 6 | Exceptional items | | - | - | | - | 24.34 |
| 7 | Profit / (Loss) before tax (5+6) | (34.36) | (26.04) | (39.22) | (60.40) | (99.68) | (350.75) |
| 8 | Tax expense: | | | | | | |
| | Current tax | | | - | | - | 25.00 |
| | Deferred tax | | | - | | - | 0.71 |
| | Earlier Year | | | | | | |
| 9 | Profit/(Loss) for the period from continuing operations (7-8) | (34.36) | (26.04) | (39.22) | (60.40) | (99.68) | (376.46) |
| 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) | (34.36) | (26.04) | (39.22) | (60.40) | (99.68) | (376.46) |



FOR, KAMRON LABORATORIES LTD.

Kamlesh I. Lankani
MANAGING DIRECTOR

KAMRON LABORATORIES LIMITED

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| Particulars | | Quarter ended on | | | Half Year ended on (Cumulative) | | Previous Year ended on |
|-------------|--|------------------|-------------|-------------|------------------------------------|-------------|------------------------------|
| | | 30-09-2020 | 30-06-2020 | 30-09-2019 | 30-09-2020 | 30-09-2019 | 31-03-2020 |
| | | (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) | (34.36) | (26.04) | (39.22) | (60.40) | (99.68) | (376.46) |
| 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 | | | | | | |
| 18 | Earnings Per Share of Rs. 10/- each (for continuing operations) | | | | | | |
| | - Basic | (0.59) | (0.45) | (0.67) | (1.03) | (1.70) | (6.45) |
| | - Diluted | (0.59) | (0.45) | (0.67) | (1.03) | (1.70) | (6.45) |
| 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 | (0.59) | (0.45) | (0.67) | (1.03) | (1.70) | (6.45) |
| | - Diluted | (0.59) | (0.45) | (0.67) | (1.03) | (1.70) | (6.45) |



FOR, KAMRON LABORATORIES LTD.
Ranghala / Lakshmi
MANAGING DIRECTOR

KAMRON LABORATORIES LIMITED

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NOTES:

1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES:

| Sr. No. | Particulars | As at 30-09-2020 (Unaudited) | As at 31-03-2020 (Audited) |
|----------|--|---------------------------------|-------------------------------|
| | ASSETS | | |
| 1 | Non-Current Assets | | |
| | Property, plant and equipment | 6.03 | 11.69 |
| | Capital work-in-progress | | - |
| | Investment property | | - |
| | Goodwill | | - |
| | Other intangible Assets | 415.30 | 466.47 |
| | 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 | 3.30 | 3.52 |
| | Income tax Assets | | - |
| | Deferred tax Assets (net) | | - |
| | Other Non-Current Assets | | - |
| | Total Non-Current Assets | 424.63 | 481.68 |
| 2 | Current Assets | | |
| | Inventories | 73.23 | 109.17 |
| | Current financial asset: | | - |
| | (i) Current investments | | - |
| | (ii) Trade receivables, Current | 79.50 | 143.08 |
| | (iii) Cash and cash equivalents | 5.79 | 5.23 |
| | (iv) Bank balance other than above | | - |
| | (v) Loans, Current | 8.79 | 8.94 |
| | (vi) Other Current financial Assets | | - |
| | Current tax Assets (net) | | - |
| | Other Current Assets | 10.56 | 10.38 |
| | Total Current Assets | 177.87 | 276.80 |
| | TOTAL ASSETS | 602.51 | 758.48 |



FOR, KAMRON LABORATORIES LTD.

Kamrun I. Larkani
MANAGING DIRECTOR

KAMRON LABORATORIES LIMITED

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| Sr. No. | Particulars | As at 30-09-2020 (Unaudited) | As at 31-03-2020 (Audited) |
|----------|--|---------------------------------|-------------------------------|
| | EQUITY AND LIABILITIES | | |
| 1 | Equity | | |
| | Equity share capital | 585.00 | 585.00 |
| | Other Equity | (324.02) | (263.61) |
| | Total Equity | 260.98 | 321.39 |
| 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 | 28.64 | 30.45 |
| | Deferred tax Liabilities (net) | 4.59 | 4.59 |
| | Other Non-Current Liabilities | | - |
| | Total Non-Current Liabilities | 33.23 | 35.04 |
| | Current Liabilities | | |
| | Current financial Liabilities: | | |
| | (i) Borrowings, Current | 222.19 | 285.45 |
| | (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 | 43.27 | 55.65 |
| | (iii) Other Current financial Liabilities | | - |
| | Other Current Liabilities | 17.83 | 35.86 |
| | Provisions, Current | 25.00 | 25.09 |
| | Current tax Liabilities (Net) | | - |
| | Total Current Liabilities | 308.29 | 402.05 |
| | Total Liabilities | 341.52 | 437.09 |
| | TOTAL EQUITY AND LIABILITIES | 602.50 | 758.48 |



FOR, KAMRON LABORATORIES LTD.

Kamlesh I. Lankani
MANAGING DIRECTOR

KAMRON LABORATORIES LIMITED

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Notes:

| | |
|---|--|
| 1 | The Company is operating only in one segment which comprises of Marketing of Pharmaceuticals products and Nutraceuticals and Dietary Supplements. |
| 2 | The Company does not have any subsidiary / associate. |
| 3 | Provision for taxation/deferred taxation, if any, will be made at the year end. |
| 4 | Figures, wherever required, are regrouped / rearranged. |
| 5 | The above results have been reviewed by audit committee and approved by Board of Directors of Company at its meeting held on 12 th November, 2020 |

For KAMRON LABORATORIES LIMITED

Kamlesh J. Laskari

KAMLESH J. LASKARI
MANAGING DIRECTOR
(DIN: 00461198)

Date: 12th November, 2020
Place : Ahmedabad



Kamron Laboratories Limited

Cash Flow Statement for the period ended 30th September 2020

| Particulars | | Half Year ended 30-09-2020 |
|---|----------|-------------------------------|
| A. CASH FLOW FROM OPERATING ACTIVITIES | | |
| Profit(Loss) after tax | | -6040794 |
| Add:- Provision for Taxation | | 0 |
| Profit Before Tax | | -6040794 |
| Adjustments for, | | |
| Depreciation/ amortization | 5737342 | |
| Profit on sale/ write off of fixed assets(net) | - | |
| Interest expense | 65333 | |
| Interest income | -12 | |
| | | 5802663 |
| Operating profit before working capital changes Sub Total A | | -238131 |
| (Increase)/ decrease in trade receivables | 6357453 | |
| (Increase)/ decrease in inventories | 3594030 | |
| (Increase)/ decrease in loans and advances | 36964 | |
| Increase/ (decrease)in trade and other payables | -3247062 | |
| Cash generated from operations Sub Total B | | 6741385 |
| Direct taxes and fringe benefit tax paid | | |
| Net cash generated from operating activities-I (A+B) | | 6503254 |
| B. CASH FLOW FROM INVESTING ACTIVITIES | | |
| Purchase of fixed assets | -54578 | |
| Sale proceeds from assets | 0 | |
| Profit on Sales of assets | - | |
| Interest income | 12 | |
| Net cash (used in) investing activities -II Sub Total C | | -54566 |
| CASH FLOW FROM OPERATING AND INVESTING ACTIVITIES-III (I+II) (A+B+C) | | 6448688 |
| C. CASH FLOW FROM FINANCING ACTIVITIES | | |
| Repayment of other borrowings | -6326592 | |
| Proceeds/(repayments) of other borrowings(net) | | |
| Interest expense | -65333 | |
| Net cash (used in)/ from financing activities Sub Total D | | -6391925 |
| Net increase/(decrease)in cash and cash equivalents (III+D) | | 56763 |
| Cash and cash equivalents at the beginning of the year | | 522641 |
| Cash and cash equivalents at the end of the year | | 579404 |

In terms of our report attached

For & On Behalf of Board

For RANGWALA & CO
Chartered Accountants
Firm Registration No.115833W



Kamlesh J. Laskari
Kamlesh J. Laskari
Director

Aliakbar Timbawala
Partner

Membership No. 180746

Z.E. RANGWALA
Z.E. RANGWALA

Partner

Membership No.031268

Ahmedabad, dated,

12-11-2020



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

We have reviewed the accompanying statement of unaudited standalone financial results of Kamron Laboratories Ltd for the period ended 30th September 2020, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015, as amended ("the Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 financial statements are free of material misstatement(s). 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 prescribed under Section 133 of the Act 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, 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)


Z.E. RANGWALA
Partner
(Membership No.031268)
(UDIN:20031268AAAABP3798)



Date:12/11/2020
Place Ahmedabad