



August 7, 2024

To,
The Manager,
Department of Corporate Relations,
BSE Limited,
P J Towers, Dalal Street,
Fort, Mumbai- 400001.
Scrip Code : 524518

To,
The Manager,
Listing Department,
National Stock Exchange of India Ltd,
Exchange Plaza, Bandra Kurla Complex,
Bandra(E), Mumbai- 400051.
Scrip Code : KREBSBIO

Dear Sir / Madam,

Sub: Outcome of Board Meeting - Unaudited Financial Results for the quarter ended June 30, 2024.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that the Board of Directors of the Company at its meeting held today approved and taken on record the following:

1. Unaudited Financial Results of the Company for the quarter ended June 30, 2024.
2. Limited Review Report by the Auditors on the Unaudited Financial Results for the quarter ended June 30, 2024.

The Meeting of the Board of Directors commenced at 12:30 p.m. and concluded at 1:25 p.m.

The above is for your information and record.

Thanking you,
Yours Faithfully
For **Krebs Biochemicals and Industries Limited**

Rakesh R. Kalbate
Company Secretary & Compliance Officer
ACS-66666

Encl.: a/a.

KREBS BIOCHEMICALS & INDUSTRIES LIMITED
CIN:L24110AP1991PLC103912

Registered Office: Kothapalli Village, Kasimkota Mandal, Anakapalli, Visakhapatnam, Andhra Pradesh - 531 031

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. In lacs)

Sl.No	Particulars	Quarter Ended			Year Ended
		30.06.2024 (Un Audited)	31.03.2024 (Audited)	30.06.2023 (Un Audited)	31.03.2024 (Audited)
	PART - 1				
1	Revenue from Operations	1,288.90	1,197.29	1,058.13	5,042.15
2	Other Income	3.35	21.02	3.75	45.13
3	Total Income from operations (1+2)	1,292.25	1,218.31	1,061.88	5,087.28
4	Expenses				
	a) Cost of Material Consumed	37.29	180.66	196.63	543.17
	b) Purchase of Stock in Trade	3.65	8.63	-	8.63
	c) Changes in Inventories of Finished goods, Work-In-Progress	84.82	99.79	(160.10)	106.93
	d) Employee Benefits Expenses	424.90	387.67	406.38	1,647.41
	e) Finance Costs	131.81	127.18	109.73	468.94
	f) Depreciation and Amortisation Expense	169.05	167.18	165.32	676.63
	g) Other Expenses	957.85	831.90	877.21	3,608.41
	Total Expenses (4)	1,809.36	1,803.01	1,595.17	7,060.12
5	Profit / (Loss) before exceptional items and tax (3-4)	(517.11)	(584.70)	(533.29)	(1,972.84)
6	Exceptional Items:	-	-	-	-
7	Profit / (Loss) before Tax (5 ± 6)	(517.11)	(584.70)	(533.29)	(1,972.84)
8	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-	-	-	-
9	Profit / (Loss) for the period (7 ± 8)	(517.11)	(584.70)	(533.29)	(1,972.84)
10	Other Comprehensive Income (OCI)				
	i) Items that will not be reclassified to profit or Loss	-	(2.60)	-	(2.60)
	ii) Income tax relating to items that will not be reclassified to profit or Loss	-	-	-	-
	iii) Items that will be reclassified to profit or Loss	-	-	-	-
	iv) Income tax relating to items that will be reclassified to profit or Loss	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	-	(2.60)	-	(2.60)
11	Total Comprehensive Income for the period(9 ± 10) (Comprising Profit (Loss) and other Comprehensive Income for the period)	(517.11)	(587.30)	(533.29)	(1,975.44)
12	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	2,156.06	2,156.06	2,156.06	2,156.06
13	Other Equity excluding Revaluation Reserve	-	-	-	(15,182.81)
14	Earning Per Share (of Rs.10/- each) (not Annualised)				
	a) Basic	(2.40)	(2.72)	(2.47)	(9.16)
	b) Diluted	(2.40)	(2.72)	(2.47)	(9.16)
15	Net Worth (including Retained Earnings)	-	-	-	(11,921.67)

Notes:

- The above results have been reviewed by the Audit Committee at its meeting held on 07th August, 2024 and approved by the Board of Directors of the Company at its meeting held on 07th August, 2024.
- The Company is operating in one segment only hence no segment results have been disclosed.
- The figures for the preceding quarter ended 31.03.2024 are the balancing figures between the audited figures in respect of the full financial year and published year to date figures up to third quarter of the relevant financial year.
- The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015.

Place: Mumbai
Date: 07.08.2024


Jitendra Shah
Managing Director
DIN : 09377846



Independent Auditor's Review Report on the Quarterly Unaudited standalone Financial Results of the company pursuant to the regulation 33 and 52 of the SEBI(Listing Obligation and Disclosure Requirements)Regulation,2015,as amended

Review Report to

The Board of Directors,

KREBS BIOCHEMICALS AND INDUSTRIES LIMITED

- a) We have reviewed the accompanying statement of unaudited standalone financial results of KREBS BIOCHEMICALS AND INDUSTRIES LIMITED ("the company") for the quarter ended 30th June, 2024 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended(the "Listing Regulations")
- b) The statement, which is the responsibility of the Company's Management and approved by the Board of Directors ,has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the independent Auditor of 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- d) 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 Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Bhavani & Co.
Chartered Accountants
Firm Registration No: 012139S

CA S Kavitha Padmini

Partner

Membership no: 229966

UDIN: 24229966BKBLZD7703



Place : Mumbai
Date : 07-08-2024