

ADLINE CHEM LAB LIMITED

[Formerly 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



12th November, 2022

BSE Limited

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

Company Code No. 524604

Dear Sirs,

Sub: Submission of Un-audited Financial Results for the Quarter ended on 30th September, 2022

We refer to our letter dated 4th November, 2022 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, 2022.

We are enclosing herewith copy of the said Unaudited Financial Results for the quarter ended on 30th September, 2022 along with Limited Review Report thereon.

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

Please note that the Board meeting commenced at 4:00 p.m. and concluded at 6:40 p.m.

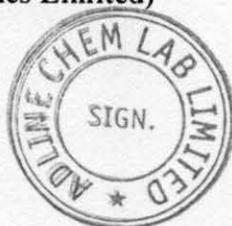
Thanking you,

Yours faithfully,

For ADLINE CHEM LAB LIMITED
(Formerly known as Kamron Laboratories Limited)

FOR, ADLINE CHEM LAB LIMITED
(Formerly Known As Kamron Laboratories Ltd.)

Kamlesh J. Laskari
MANAGING DIRECTOR



KAMLESH J. LASKARI
MANAGING DIRECTOR
(DIN: 00461198)

Encl: As above.

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STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2022

(Rs. In lakh)

Particulars	Quarter ended			Half Year ended (Cumulative)		Previous Year ended 31-03-2022
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(Refer Notes Below)						
1 Revenue from operations	-	-	0.09	0.00	63.23	73.66
2 Other income	53.08	0.15	15.94	53.23	15.94	23.02
3 Total Income (1+2)	53.08	0.15	16.03	53.23	79.17	96.68
4 Expenses	-	-	-	-	-	-
a. Cost of Materials consumed	-	-	-	-	-	-
b. Purchases of stock-in-trade	-	-	(0.3)	-	31.84	34.67
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	25.90	-	0.2	25.90	13.28	13.32
d. Employee benefits expense	1.10	1.74	8.65	2.84	14.90	18.46
e. Finance costs	-	-	-	-	0.44	0.74
f. Depreciation & amortisation expense	-	8.75	25.59	8.75	51.17	35.01
g. Other expenses	1.53	(0.45)	9.18	1.08	22.90	36.83
Total Expenses	28.53	10.04	43.32	38.57	134.53	139.03
5 Profit / (Loss) before exceptional items and tax (3-4)	24.55	(9.89)	(27.29)	14.66	(55.36)	(42.35)
6 Exceptional items		-	-	-	-	-
Loss on Technical Know How W/off	(409.99)			(409.99)		
Loss on Trademark W/off	(24.51)			(24.51)		
Depreciation written back		-	-	-	-	114.14
7 Profit / (Loss) before tax (5+6)	(409.95)	(9.89)	(27.29)	(419.84)	(55.36)	71.79
8 Tax expense:						
Current tax	-	-	-	-	-	-
Deferred tax	-	-	-	-	-	-
9 Profit/ (Loss) for the period from continuing operations (7-8)	(409.95)	(9.89)	(27.29)	(419.84)	(55.36)	71.79
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)	(409.95)	(9.89)	(27.29)	(419.84)	(55.36)	71.79



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Particulars	Quarter ended			Half Year ended (Cumulative)		Previous Year ended 31-03-2022
	30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
14 Other Comprehensive Income						
<i>Items that will not be reclassified subsequently to profit or loss</i>		-	-		-	-
Mention Item.....						
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>		-	-		-	-
Mention Item.....						
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)	(409.95)	(9.89)	(27.29)	(419.84)	(55.36)	71.79
16 Paid-up equity shares capital (Face Value per share Rs. 10/-)	585	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	(7.01)	(0.17)	(0.47)	(7.18)	(0.95)	1.23
- Diluted	(7.01)	(0.17)	(0.47)	(7.18)	(0.95)	1.23
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	(7.01)	(0.17)	(0.47)	(7.18)	(0.95)	1.23
- Diluted	(7.01)	(0.17)	(0.47)	(7.18)	(0.95)	1.23



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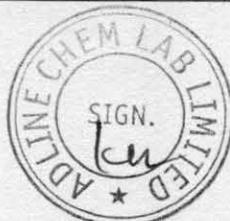


NOTES:

1. STATEMENT OF STANDALONE ASSETS AND LIABILITIES

(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	-	-
	Capital work-in-progress		-
	Investment property		-
	Goodwill		-
	Other intangible Assets	-	443.25
	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		0.89
	Deferred tax Assets (net)		-
	Other Non-Current Assets		-
	Total Non-Current Assets	0.00	444.15
2	Current Assets		
	Inventories		25.90
	Current financial asset:		
	(i) Current investments		-
	(ii) Trade receivables, Current	0.87	7.13
	(iii) Cash and cash equivalents	4.35	4.69
	(iv) Bank balance other than above		0.30
	(v) Loans, Current		4.93
	(vi) Other Current financial Assets		0.39
	Current tax Assets (net)		-
	Other Current Assets		-
	Total Current Assets	5.23	43.04
	TOTAL ASSETS	5.23	487.19



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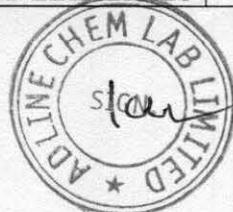
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(Rs. In lakh)

Sr. No.	Particulars	As at 30-09-2022 (Unaudited)	As at 31-03-2022 (Audited)
	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	585.00	585.00
	Other Equity	(740.00)	(320.16)
	Total Equity	(155.00)	264.84
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	29.25	30.01
	Deferred tax Liabilities (net)	-	-
	Other Non-Current Liabilities	-	-
	Total Non-Current Liabilities	29.25	30.01
	Current Liabilities		
	Current financial Liabilities:		
	(i) Borrowings, Current	128.79	131.68
	(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	-	44.70
	(iii) Other Current financial Liabilities		
	Other Current Liabilities	1.97	1.33
	Provisions, Current	0.22	14.63
	Current tax Liabilities (Net)		
	Total Current Liabilities	130.98	192.34
	Total Liabilities	160.23	222.35
	TOTAL EQUITY AND LIABILITIES	5.23	487.19



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2. STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs.)

Cash Flow Statement, indirect		
Particulars		6 months ended 30-09-2022 (dd-mm-yy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	(4,19,84,425)
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	-
	Adjustments for decrease (increase) in inventories	25,90,007
	Adjustments for decrease (increase) in trade receivables, current	6,26,101
	Adjustments for decrease (increase) in trade receivables, non-current	
	Adjustments for decrease (increase) in other current assets	558594
	Adjustments for decrease (increase) in other non-current assets	88,876
	Adjustments for other financial assets, non-current	
	Adjustments for other financial assets, current	
	Adjustments for other bank balances	
	Adjustments for increase (decrease) in trade payables, current	-4470438
	Adjustments for increase (decrease) in trade payables, non-current	
	Adjustments for increase (decrease) in other current liabilities	-250630
	Adjustments for increase (decrease) in other non-current liabilities	
	Adjustments for depreciation and amortisation expense	8,75,303
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	4,34,50,327
	Adjustments for provisions, current	-1441400
	Adjustments for provisions, non-current	-75999
	Adjustments for other financial liabilities, current	
	Adjustments for other financial liabilities, non-current	
	Adjustments for unrealised foreign exchange losses gains	
	Adjustments for dividend income	
	Adjustments for interest income	
	Adjustments for share-based payments	
	Adjustments for fair value losses (gains)	
	Adjustments for undistributed profits of associates	
	Other adjustments for which cash effects are investing or financing cash flow	
	Other adjustments to reconcile profit (loss)	
	Other adjustments for non-cash items	
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	



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	Total adjustments for reconcile profit (loss)	-33684
	Net cash flows from (used in) operations	
	Dividends received	
	Interest paid	
	Interest received	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	
	Net cash flows from (used in) operating activities	-33684
	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	
	Cash flows used in obtaining control of subsidiaries or other businesses	
	Other cash receipts from sales of equity or debt instruments of other entities	
	Other cash payments to acquire equity or debt instruments of other entities	
	Other cash receipts from sales of interests in joint ventures	
	Other cash payments to acquire interests in joint ventures	
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	
	Proceeds from sales of property, plant and equipment	
	Purchase of property, plant and equipment	
	Proceeds from sales of investment property	
	Purchase of investment property	
	Proceeds from sales of intangible assets	
	Purchase of intangible assets	
	Proceeds from sales of intangible assets under development	
	Purchase of intangible assets under development	
	Proceeds from sales of goodwill	
	Purchase of goodwill	
	Proceeds from biological assets other than bearer plants	
	Purchase of biological assets other than bearer plants	
	Proceeds from government grants	
	Proceeds from sales of other long-term assets	
	Purchase of other long-term assets	
	Cash advances and loans made to other parties	
	Cash receipts from repayment of advances and loans made to other parties	
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	
	Dividends received	
	Interest received	
	Income taxes paid (refund)	
	Other inflows (outflows) of cash	
	Net cash flows from (used in) investing activities	-
	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	
	Payments from changes in ownership interests in subsidiaries	



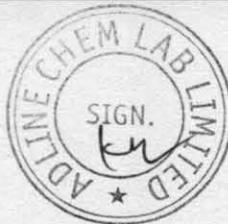
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Proceeds from issuing shares	
Proceeds from issuing other equity instruments	
Payments to acquire or redeem entity's shares	
Payments of other equity instruments	
Proceeds from exercise of stock options	
Proceeds from issuing debentures notes bonds etc	
Proceeds from borrowings	
Repayments of borrowings	
Payments of finance lease liabilities	
Payments of lease liabilities	
Dividends paid	
Interest paid	
Income taxes paid (refund)	
Other inflows (outflows) of cash	
Net cash flows from (used in) financing activities	-
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-33684
Effect of exchange rate changes on cash and cash equivalents	-
Effect of exchange rate changes on cash and cash equivalents	-
Net increase (decrease) in cash and cash equivalents	-33684
Cash and cash equivalents cash flow statement at beginning of period	468813
Cash and cash equivalents cash flow statement at end of period	435129



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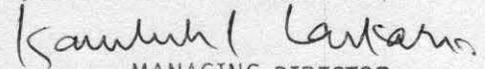
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Notes:

1	The Company is operating only in one segment i.e. Pharmaceuticals Products. Hence segment reporting is not given.
2	Provision for taxation/deferred taxation, if any, will be made at the year end.
3	Figures, wherever required, are regrouped/ rearranged.
4	The above financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in their respective meetings held on 12 th November, 2022.
5	The financial results are prepared in accordance with the Indian Accounting Standards ("Ind AS"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, and the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.

For ADLINE CHEM LAB LIMITED
(Formerly known as Kamron Laboratories Limited)
FOR, ADLINE CHEM LAB LIMITED
(Formerly Known As Kamron Laboratories Ltd.)


MANAGING DIRECTOR

KAMLESH J. LASKARI
MANAGING DIRECTOR
(DIN: 00461198)

Date: 12th November, 2022

Place: Ahmedabad



DEEPAK SONI & ASSOCIATES CHARTERED ACCOUNTANTS

5, Jayshree Apartment, Udhyan Marg, Near Law Garden,
Ahmedabad, Gujarat, India-380006
Phone: (0) 26425150

LIMITED REVIEW REPORT

Review Report to the Board of Director of Adline Chem Lab Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Adline Chem Lab Limited for the period ended 30th Sept 2022, 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 Deepak Soni & Associates
Chartered Accountants
(Firm's Registration No. 102250W)



Deepak Soni

(Deepak Soni)
Proprietor

(Membership No.31138)
(UDIN:22031138BCXUPT2474)

Place: Ahmedabad
Date:12.11.2022