

BRAWN



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CIN NO.: L74899DL1985PLC022468

12th November, 2022

**The General Manager
The Department of Corporate Services,
BSE Limited, 25th Floor,
Phiroze Jeebhoy Towers,
Dalal Street, Mumbai -400001**

**BSE Scrip Code: 530207
Scrip ID: BRAWN**

Sub: Outcome of Board Meeting and Submission of unaudited Financial Results for the quarter 30.09.2022.

Dear Sir/ Ma'am,

We wish to inform you that pursuant to the Regulation 30 and 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 and any other applicable provisions, if any, the Board of Directors of the Company, at its meeting held on today i.e. 12th November, 2022, inter-alia considered and approved/noted the following:

1. Standalone Un-audited Financial Results along with Limited Review Report by the Company's Statutory Auditor for the quarter and half year ended 30th September, 2022, a copy of which is enclosed herewith.
2. Has resolved to change the address other than the registered office for keeping books of accounts and other relevant papers of the Company

We wish to further inform you that the meeting of the Board of directors commenced at 03:00 PM and concluded at 04:00 PM.

This is for your kind information and record.

Thanking You.

**For and on behalf of
BRAWN BIOTECH LIMITED**

**Priyanka Sharma
Company Secretary & Compliance Officer**



Encl: As above

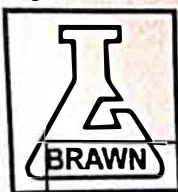
BRAWN BIOTECH LTD.

(Formerly Known as Brawn Pharmaceuticals Ltd.)

Regd. Office : C-64, Lajpat Nagar-1, New Delhi-110024, INDIA Tel: 01129815331
Email: solution@brawnbiotech.com, Website : www.brawnbiotech.com

Corporate Office : Plot No. - 30, Sector - 33, Near Hero Honda Factory, Gurugram - 122001, Haryana, INDIA Tel: 0124-4666152, 4222462
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CIN:L74899DL1985PLC022468

REGD. OFFICE: C-64, Lajpat Nagar-1, New Delhi 110024



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CIN NO.: L74899DL1985PLC022468

Extract of Standalone Un-Audited Financial Results for the quarter and half year ended 30th September 2022

(Rs. In Lacs)

Sr.	Particulars	Quarter Ended			Half-yearly ended		Year Ended
No.		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Revenue from operations						
	Revenue from operations	776.70	340.21	207.77	1,116.91	320.56	862.05
	Other Income	0.30	0.01	9.05	0.32	9.19	0.37
	Total Revenue	777.00	340.22	216.82	1,117.23	329.75	862.42
2	Expenses						
a	Cost of material consumed	5.44	-	-	5.44	-	-
b	Purchase of stock-in-trade	771.29	191.90	264.22	963.19	304.38	1,105.35
c	Change in inventories of finished goods, work in progress and stock in trade	(44.87)	49.31	-101.81	4.43	-104.48	-446.68
d	Employee Benefit expenses	33.60	35.55	49.48	69.16	103.50	180.44
e	Depreciation and amortisation expenses	2.45	2.32	0.93	4.76	1.83	5.33
f	Finance Cost	0.39	0.03	5.33	0.42	5.59	6.25
g	Other expenses	44.94	45.73	47.58	90.68	89.65	223.51
	Total Expenses	813.22	324.84	265.73	1,138.07	400.47	1,074.20
	Profit from Operation before Other Income, exceptional and extra-ordinary items (1-2)	-36.22	15.38	-48.91	-20.84	-70.72	-211.78
4	Other Income	-	-	-	-	-	-
	Profit from ordinary activities before exceptional items (3-4)	-36.22	15.38	-48.91	-20.84	-70.72	-211.78
6	Exceptional Items	-	-	-	-	-	-
	Profit from ordinary activities before tax (5-6)	-36.22	15.38	-48.91	-20.84	-70.72	-211.78
8	Tax Expenses	-0.80	2.26	-	1.46	-	-47.34
	Profit (Loss) for the period from continuing operations (7-8)	-35.42	13.12	-48.91	-22.30	-70.72	-164.44
10	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit (Loss) for the period (9+12)	-35.42	13.12	-48.91	-22.30	-70.72	-164.44
14	Other Comprehensive Income	(1.98)	-0.31	7.85	-2.29	7.29	6.96
	Total Comprehensive Income	-37.40	12.81	-41.06	-24.59	-63.43	-157.48
15	Details of equity share capital	300.03	300.03	300.03	300.03	300.03	300.03
	Paid-up equity share capital						
	Face value of equity share capital						
16	Reserve excluding Revaluation Reserve						
17	Earnings per share						
i	Basic earnings per share	(1.25)	0.43	(1.37)	(0.82)	(2.11)	-5.25
ii	Diluted earnings per share	(1.25)	0.43	(1.37)	(0.82)	(2.11)	-5.25

NOTES :-

- Results for the quarter and half year ended on 30th September, 2022 were reviewed by the Audit committee and then approve by the Board of Directors at their meeting held on 12th November, 2022.
- The Statutory Auditors carried out the limited review for quarter and half year ended 30th September, 2022. The management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.
- The above results have been prepared in compliance with the recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), as amended by the Companies (Indian Accounting Standards) (Amendment rules), 2016 prescribed under Section 133 of the companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company is engaged primarily in the business of Pharmaceuticals. Accordingly, there is no separate reportable segments as per Ind-AS 108 dealing with Operating Segments.
- The above Standalone Un-audited Financial Results for the quarter and half year ended on 30-09-2022 are available on company's website www.brawnbiotech.com and BSE website www.bseindia.com.
- Previous year / period figures have been regrouped / rearranged, wherever necessary to make them comparable with the current period figures.

For and on behalf of Board
For Brawn Biotech Limited

Bhij Raj Gupta
Director
DIN NO. 00974969
Date: 12-11-2022
Place: Delhi

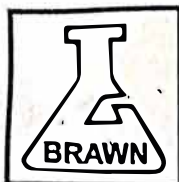
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 OFFICE: C-64, Lajpat Nagar-1, New Delhi 110024



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CIN NO.: L74899DL1985PLC022468

Statement of Assets and Liabilities as on 30th September, 2022		
Particulars	Standalone	
	30.09.2022 Un-audited Rupees in Lakhs	31.03.2022 Audited Rupees in Lakhs
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	38.63	38.59
(b) Intangible Assets	-	-
(c) Financial Assets:	-	-
(i) Trade Receivable	-	58.80
(ii) Loans	-	-
(e) Deferred tax assets (net)	62.41	62.41
(f) Other non-current assets	-	-
Sub Total Non Current Assets	101.04	159.80
Current assets		
(a) Inventories	467.93	472.36
(b) Financial Assets:	-	-
(i) Trade receivables	392.19	280.98
(ii) Cash and cash equivalents	118.94	22.46
(iii) Bank balance other than (ii) above	-	-
(c) Loan	1.15	1.27
(d) Other current financial assets	112.90	112.65
(e) Current Tax Assets(Net)	-	69.67
(f) Other Current Assets	178.34	259.27
Sub Total Current Assets	1,271.45	1,218.66
Total- Assets	1,372.49	1,378.46
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	300.03	300.03
(b) Other Equity	397.42	422.01
Total- Equity	697.45	722.04
Liabilities		
Non Current liabilities		
(a) Financial Liabilities	-	-
(i) Trade Payable	-	16.75
(ii) other financial liabilities	-	-
(b) Provisions	9.85	7.57
(c) Deferred tax liabilities (net)	-	-
Total Non Current Liabilities	9.85	24.32
Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	-	-
(ii) Trade Payables	595.04	405.19
(b) other current financial liabilities	9.06	48.34
(c) Other Current Liability	59.85	100.32
(d) provisions	0.44	8.57
(e) current tax liabilities (net)	-	69.67
Total Current Liabilities	665.19	632.10
Total Equity and Liabilities	1,372.49	1,378.46

For and on behalf of Board
 For Brawn Biotech Limited

Brij Raj Gupta

Director

DIN NO. 00974969

Place : New Delhi

Date : 12-11-2022

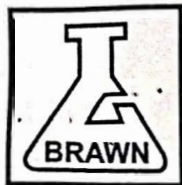
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Cash Flow Statement for the half year ended 30th September, 2022

Particulars	Rs. in Lacs.			
	For the half year ended 30.09.2022		For the year ended 31.03.2022	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(20.84)		(211.78)
Adjustments for:				
Profit of sale of Investment (Shares)				
Bad debts written off				
loss on sale of car				
Depreciation and amortisation	4.76		5.33	
Re-measurement losses on defined benefit plans	(2.29)		6.96	
Finance costs	0.42	2.89	6.25	18.54
Operating profit / (loss) before working capital changes		(17.95)		(193.24)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	4.43		(446.68)	
Trade receivables	(111.21)		646.84	
Long Term - Trade receivables	58.80		26.75	
Short-term loans and advances	81.05		(163.46)	
Long-term loans and advances	-			
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	190.65		139.28	
Long Term - Trade payables	(16.75)		11.79	
Borrowings	-		-	
Other current liabilities	(40.47)		43.69	
Other financial liabilities	(39.28)		(40.51)	
Current tax liabilities	-		-	
Short-term provisions	(8.13)		(5.05)	
Long-term provisions	2.28	121.36	(0.63)	212.02
Cash flow from extraordinary items				
Cash generated from operations		103.41		18.78
Net income tax (paid) / refunds & Dividend		(1.46)		
Net cash flow from / (used in) operating activities (A)		101.95		18.78
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(4.80)		(29.70)	
Cash flow from extraordinary items		(4.80)		(29.70)
Net cash flow from / (used in) investing activities (B)		(4.80)		(29.70)
C. Cash flow from financing activities				
Proceeds from long-term borrowings				
Proceeds from other short-term borrowings	-0.25			
Finance cost	(0.42)		(6.25)	(6.25)
Cash flow from extraordinary items				
Net cash flow from / (used in) financing activities (C)		(0.67)		(6.25)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		96.48		(17.16)
Cash and cash equivalents at the beginning of the year		22.46		39.63
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		118.94		22.46
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note- 8)		118.94		22.46
Less: Bank balances not considered as Cash and cash equivalents as defined in AS 3 Cash Flow Statements (give details)				
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 19		118.94		22.46
Add: Current investments considered as part of Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) (Refer Note (ii) to Note 16 Current investments)				
Cash and cash equivalents at the end of the year *		118.94		22.46
* Comprises:				
(a) Cash on hand		7.72		5.81
(b) Cheques, drafts on hand				-
(c) Balances with banks		111.22		-
(i) In current accounts				16.65

For and on behalf of Board
For Brawn Biotech Limited

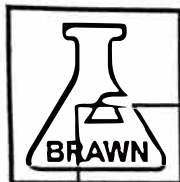
Brij Raj Gupta
Director
DIN NO. 00974969
Place: New Delhi
Date: 12-11-2022

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Extract of Standalone Un-Audited Financial Results for the quarter and half year ended 30th September 2022

Sr. No	Particulars	Standalone					
		Quarter Ended			Half-yearly ended		Year Ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Total income from operation	777.00	340.22	216.82	1,117.23	329.75	862.42
2	Net Profit/(Loss) from ordinary activities after tax	(35.42)	13.12	(48.91)	(22.30)	(70.72)	(164.44)
3	Net Profit/(Loss) for the period after tax (after extraordinary items)	(35.42)	13.12	(48.91)	(22.30)	(70.72)	(164.44)
4	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income]	(37.40)	12.81	(41.06)	(24.59)	(63.43)	(157.48)
5	Equity Share Capital	300.03	300.03	300.03	300.03	300.03	300.03
6	Reserve (excluding Revaluation Reserves as shown in the balance sheet of previous year)						
7	Earning per share (before extraordinary items)(not annualised): (of rs. 10 each)						
	(a) Basic (Rs.)	-1.25	0.43	-1.37	-0.82	-2.11	-5.25
	(b) Diluted (Rs.)	-1.25	0.43	-1.37	-0.82	-2.11	-5.25
8	Earning per share (after extraordinary items)(not annualised): (of rs. 10 each)						
	(a) Basic (Rs.)	(1.25)	0.43	(1.37)	(0.82)	(2.11)	(5.25)
	(b) Diluted (Rs.)	-1.25	0.43	-1.37	-0.82	-2.11	-5.25

NOTES :-

- The above is an extract of the detailed format of Quarterly and Half Yearly financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly and Half Yearly financial results are available on the Stock Exchange website (www.bseindia.com) and on the company's website (www.brawnbiotech.com).
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 12-11-2022.
- The Financials have been prepared in accordance with Companies (Indian Accounting Standards) Rules 2015 (Ins-AS) to the extent applicable. The Company has for the first time adopted IND-AS beginning 01st April 2017 with transition date of 01st April, 2016.
- The Company is engaged primarily in the business of Pharmaceuticals. Accordingly, there is no separate reportable segments as per Ind-AS 108 dealing with Operating Segments.
- Previous year/period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

For and on behalf of Board
For Brawn Biotech Limited

Brij Raj Gupta
Director
DIR NO. 00974969

Place: Delhi
Date : 12-11-2022

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RAJIV UDAI & ASSOCIATES
CHARTERED ACCOUNTANTS

To,
The Board of Directors of
Brawn Biotech Limited

We have reviewed the accompanying statement of unaudited financial results of **Brawn Biotech Limited** for the period ended 30th September 2022. 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 provide 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.

Our conclusion is not modified in respect of this matter.

For Rajiv Udai & Associates
Chartered Accountants
Firm Registration No. 018764N



Rajeev Jain
Partner
Membership No. 099767
UDIN: 22099767BCWXJO7911



Place: Delhi
Date: 12-11-2022