

BRAWN
10th November 2023



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CIN NO.: L74899DL1985PLC022468

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 the Board Meeting of the Company held on 10th November 2023, and filing of Un-audited Financial Results.

Ref: Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (SEBI Listing regulations).

Dear Sir/Ma'am,

With reference to the captioned subject and pursuant to the provisions of Regulation 30 and Regulation 33 of SEBI Listing Regulations, this is to inform you that the Board of Directors of the Company in its meeting held today, 10th November 2023 has considered and approved the Un-audited Financial Results for the quarter and half year ended on September 30, 2023.

A copy of the said results along with Limited Review Reports, issued by the Auditor is enclosed herewith.

The aforesaid Board Meeting Commenced at 01:00 P.M. (IST) and concluded at 01:30 P.M. (IST).

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You.

For and on behalf of
Brawn Biotech Limited

Priyanka Sharma
Company Secretary and Compliance Officer
Membership No.: A50385
Encl: As above

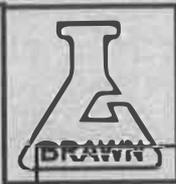
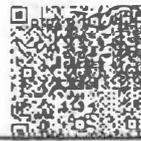


BRAWN BIOTECH LTD.
(Formerly Known as Brawn Pharmaceuticals Ltd.)

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

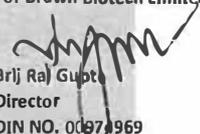
Extract of Standalone Un-Audited Financial Results for the quarter and half year ended 30th September 2023

(Rs. In Lacs)

Sr. No.	Particulars	Quarter Ended			Half-yearly ended		Year Ended
		30-Sep-23 Un-audited	30-Jun-23 Un-audited	30-Sep-22 Un-audited	30-Sep-23 Un-audited	30-Sep-22 Un-audited	31-Mar-23 Audited
1	Revenue from operations						
	Revenue from operations	291.87	728.67	776.70	1,020.54	1,116.91	2,223.06
	Other Income	0.03	-	0.30	0.03	0.32	0.92
	Total Revenue	291.90	728.67	777.00	1,020.57	1,117.23	2,223.99
2	Expenses						
a	Cost of material consumed	0.00	-	5.44	-	5.44	-
b	Purchase of stock-in-trade	255.04	530.79	771.29	785.83	963.19	1,924.47
c	Change in inventories of finished goods, work in progress and stock in trade	(5.98)	111.69	-44.87	105.71	4.43	-6.77
d	Employee Benefit expenses	36.31	35.81	33.60	72.13	69.15	139.92
e	Depreciation and amortisation expenses	2.79	1.66	2.45	4.45	4.76	10.91
f	Finance Cost	0.14	0.01	0.39	0.15	0.42	0.82
g	Other expenses	45.86	65.94	44.94	111.80	90.68	195.79
	Total Expenses	334.17	745.90	813.22	1,080.07	1,138.07	2,265.14
	Profit from Operation before Other Income, exceptional and extra-ordinary items (1-2)	-42.27	-17.24	-36.22	-59.50	-20.84	-41.15
3	Other Income						
	Profit from ordinary activities before exceptional items (3-4)	-42.27	-17.24	-36.22	-59.50	-20.84	-41.15
6	Exceptional Items						
	Profit from ordinary activities before tax (5-6)	-42.27	-17.24	-36.22	-59.50	-20.84	-41.15
8	Tax Expenses						
	Profit (Loss) for the period from continuing operations (7-8)	-42.27	-17.24	-35.42	-59.50	-22.30	-86.81
10	Profit/(loss) from discontinuing operations						
	Tax expense of discontinuing operations	-	-	-	-	-	-
	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit (Loss) for the period (9+12)	-42.27	-17.24	-35.42	-59.50	-22.30	-86.81
14	Other Comprehensive Income						
	Total Comprehensive Income	-42.80	-17.29	-37.40	-60.09	-24.59	-91.11
15	Details of equity share capital						
	Paid-up equity share capital	300.03	300.03	300.03	300.03	300.03	300.03
	Face value of equity share capital						
16	Reserve excluding Revaluation Reserve						
17	Earnings per share						
i	Basic earnings per share	(1.43)	(0.58)	(1.25)	(2.00)	(0.82)	-3.04
ii	Diluted earnings per share	(1.43)	(0.58)	(1.25)	(2.00)	(0.82)	-3.04

NOTES :-

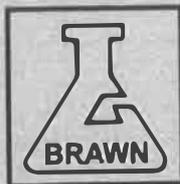
- Results for the quarter and half year ended on 30th September, 2023 were reviewed by the Audit committee and then approve by the Board of Directors at their meeting held on 10th November, 2023.
- The Statutory Auditors carried out the limited review for quarter and half year ended 30th September, 2023. 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 30-09-2023 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

 Brij Raj Gupta
 Director
 DIN NO. 00971969
 Date : 10-11-2023
 Place: Delhi
BRAWN BIOTECH LTD.

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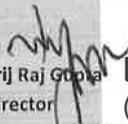
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Statement of Assets and Liabilities as on 30th September, 2023

Particulars	Standalone	
	30.09.2023	31.03.2023
	Un- audited Rupees in Lakhs	Audited Rupees in Lakhs
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	34.97	37.25
(b) Intangible Assets	-	-
(c) Financial Assets:	-	-
(i) Trade Receivable	-	59.94
(ii) Loans	-	-
(e) Deferred tax assets (net)	15.94	15.94
(f) Other non-current assets	-	-
Sub Total Non Current Assets	50.91	113.12
Current assets		
(a) Inventories	373.42	479.13
(b) Financial Assets:	-	-
(i) Trade receivables	447.04	531.54
(ii) Cash and cash equivalents	38.35	43.88
(iii) Bank balance other than (ii) above	-	-
(c) Loan	2.10	1.62
(d) Other current financial assets	112.88	112.65
(e) Current Tax Assets (Net)	-	-
(f) Other Current Assets	147.83	171.11
	-	-
Sub Total Current Assets	1,121.63	1,339.93
Total- Assets	1,172.54	1,453.05
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	300.03	300.03
(b) Other Equity	270.81	330.90
Total- Equity	570.84	630.93
Liabilities		
Non Current liabilities		
(a) Financial Liabilities	-	-
(i) Trade Payable	-	7.79
(ii) other financial liabilities	-	-
(b) Provisions	55.08	9.67
(c) Deferred tax liabilities (net)	-	-
Total Non Current Liabilities	55.08	17.46
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payables	541.13	646.90
(b) other current financial liabilities	4.06	42.44
(c) Other Current Liability	1.43	107.79
(d) provisions	-	7.53
(e) current tax liabilities (net)	-	-
Total Current Liabilities	546.62	804.66
Total Equity and Liabilities	1,172.54	1,453.05

For and on behalf of Board
 For Brawn Biotech Limited


BRAWN BIOTECH LTD.
 Director (Formerly Known as Brawn Pharmaceuticals Ltd.)
 DIN NO. 00974969
 Regd. Office : C-64, Lajpat Nagar-1, New Delhi-110024, INDIA Tel: 01129815331
 Place : New Delhi Email: solution@brawnbiotech.com, Website : www.brawnbiotech.com
 Date : 10-11-2023

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



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CIN NO.: L74899DL1985PLC022468

Cash Flow Statement for the half year ended 30th September, 2023

Rs. In Lacs.

Particulars	For the half year ended		For the year ended	
	30.09.2023		31.03.2023	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(59.50)		(41.15)
Adjustments for:				
Profit of sale of investment (Shares)		-		-
Bad debts written off		-		-
Loss on sale of car		-		-
Depreciation and amortisation	4.45		10.91	
Re-measurement losses on defined benefit plans	(0.59)		(4.30)	
Finance costs	0.15	4.02	0.82	7.43
Operating profit / (loss) before working capital changes		(55.49)		(33.72)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	105.71		(6.77)	
Trade receivables	84.50		(250.56)	
Long Term - Trade receivables	59.94		(1.14)	
Short-term loans and advances	22.80		157.48	
Long-term loans and advances	-		-	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(105.77)		241.71	
Long Term - Trade payables	(7.79)		(8.95)	
Borrowings	-		-	
Other current liabilities	(106.36)		7.47	
Other financial liabilities	(38.38)		(5.90)	
Current tax liabilities	-		(69.67)	
Short-term provisions	(7.53)		2.09	
Long-term provisions	45.41	52.52	(1.04)	64.72
Cash flow from extraordinary items				
Cash generated from operations		(2.97)		31.00
Net Income tax (paid) / refunds & Dividend		-		0.80
Net cash flow from / (used in) operating activities (A)		(2.97)		31.80
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(2.18)		(9.56)	
Cash flow from extraordinary items		(2.18)		(9.56)
Net cash flow from / (used in) investing activities (B)		(2.18)		(9.56)
C. Cash flow from financing activities				
Proceeds from long-term borrowings				
Proceeds from other short-term borrowings	-0.23			
Finance cost	(0.15)		(0.82)	(0.82)
Cash flow from extraordinary items				
Net cash flow from / (used in) financing activities (C)		(0.38)		(0.82)
Net Increase / (decrease) in Cash and cash equivalents (A+B+C)		(5.53)		21.42
Cash and cash equivalents at the beginning of the year		43.88		22.46
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		38.35		43.88
Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet (Refer Note- 8)		38.35		43.88
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		38.35		43.88
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 *		38.35		43.88
* Comprises:				
(a) Cash on hand		8.11		8.60
(b) Cheques, drafts on hand				
(c) Balances with banks				
(i) In current accounts		30.24		35.28

For and on behalf of Board
For Brawn Biotech Limited


Brij Raj Gupta
Director
DIN NO. 00974969
Place: New Delhi
Date: 10-11-2023

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To,
The Board of Directors of
Brawn Biotech Limited

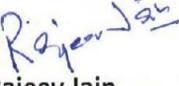
We have reviewed the accompanying statement of unaudited financial results of **Brawn Biotech Limited** for the period ended 30th September 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on 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: 23099767BGSJMJ4905



Place: Delhi
Date: 10-11-2023