



**BRAWN**



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To,

Date: 29-05-2018

The Secretary,  
Listing Department,  
BSE Limited,  
Floor 25, Phirozee Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001

**Sub: Outcome of 1<sup>st</sup> /2018- 19 Board Meeting and Submission of Audited Financial Results & Statement of Assets & Liabilities for the quarter and year ended 31.03.2018**  
**SCRIP CODE: 530207**

Dear Sir,

In terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the 1<sup>st</sup> / 2018- 19 meeting of the Board of Directors of the Company held today, i.e., Tuesday, the 29<sup>th</sup> day of May, 2018 at its registered office, wherein the following businesses were transacted:

1. Considered and approved the audited standalone financial results along with Statement of Assets & Liabilities of the Company for the quarter and year ended 31<sup>st</sup> March, 2018, copies whereof alongwith audit report for standalone results and declaration by the Chief Financial Officer of the Company in terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are enclosed herewith.
2. Recommended a final dividend of Rs. 1/- per equity share having face value of Rs. 10/- each for the year ended 31<sup>st</sup> March, 2018 subject to approval of the shareholders at the ensuing Annual General Meeting of the Company.

The meeting of the Board of Directors was commenced at 03.30 P.M. and concluded at 05.00 P.M.

You are requested to take above on record.

Thanking you,

**For BRAWN BIOTECH LIMITED**

*Mamta Surkali*  
Mamta Surkali  
Company Secretary

*Encl.: As above*

**BRAWN BIOTECH LTD.**

(Formerly Known as Brawn Pharmaceuticals Ltd.)

Regd. Office : 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002 IN Tel: 0124-4666152, 4222462,  
Email: solution@brawnbiotech.com, Website : www.brawnbiotech.com

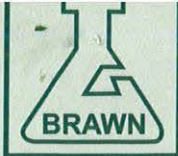
Export Office : 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002 IN Tel: 011-23275208 Fax : 011-23275208

Corporate Office : Plot No. - 30, Sector - 33 , Near Hero Honda Factory, Gurugram (Haryana) 122001 , Tel.: 0124-4666152, 4222462  
Email: solution@brawnbiotech.com

Works : 13, Industrial Area, N.I.T., Faridabad -121001 (Haryana) Tel.: +91 - 8010416849/48

*...for better life*





# BRAWN

**BRAWN BIOTECH LIMITED**  
CIN:L74899DL1985PLC022468

REGD. OFFICE: 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH 2018

Rs. In Lacs

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-Mar-18 Audited	31-Dec-17 Un-audited	31-Mar-17 Audited	31-Mar-18 Audited	31-Mar-17 Audited
<b>1</b>	<b>Revenue from operations</b>					
	Revenue from operations	1,570.51	1,677.33	1,623.54	5,578.37	5,960.58
	Other Income	25.52	22.85	21.17	8.97	94.10
	<b>Total Revenue</b>	<b>1,596.03</b>	<b>1,700.18</b>	<b>1,644.71</b>	<b>5,587.34</b>	<b>6,054.68</b>
<b>2</b>	<b>Expenses</b>					
a	Cost of material consumed	-	-	-	-	-
b	Purchase of stock-in-trade	1,390.75	1,512.23	1,387.14	4,882.19	5,206.74
c	Change in inventories of finished goods, work in progress and stock in trade	8.24	(13.20)	(2.53)	2.46	12.32
d	Employee Benefit expenses	83.43	99.86	58.90	298.19	198.14
e	Depreciation and amortisation expenses	0.78	0.80	0.78	3.16	3.11
f	Finance Cost	1.63	0.67	4.68	5.73	6.55
g	Other expenses	79.78	45.38	177.64	199.50	514.24
	<b>Total Expenses</b>	<b>1,564.61</b>	<b>1,645.75</b>	<b>1,626.61</b>	<b>5,391.24</b>	<b>5,941.09</b>
<b>3</b>	<b>Profit from Operation before Other Income, exceptional and extra-ordinary items (1-2)</b>	<b>31.42</b>	<b>54.43</b>	<b>18.10</b>	<b>196.10</b>	<b>113.59</b>
<b>4</b>	<b>Other Income</b>	<b>-</b>	<b>-</b>	<b>3.89</b>	<b>-</b>	<b>4.44</b>
<b>5</b>	<b>Profit from ordinary activities before exceptional items (3-4)</b>	<b>31.42</b>	<b>54.43</b>	<b>21.99</b>	<b>196.10</b>	<b>118.03</b>
<b>6</b>	<b>Exceptional Items</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57.60</b>
<b>7</b>	<b>Profit from ordinary activities before tax (5-6)</b>	<b>31.42</b>	<b>54.43</b>	<b>21.99</b>	<b>196.10</b>	<b>175.63</b>
<b>8</b>	<b>Tax Expenses</b>	<b>15.32</b>	<b>15.94</b>	<b>(1.17)</b>	<b>67.94</b>	<b>36.33</b>
<b>9</b>	<b>Profit (Loss) for the period from continuing operations (7-8)</b>	<b>16.10</b>	<b>38.49</b>	<b>23.16</b>	<b>128.16</b>	<b>139.30</b>
<b>10</b>	<b>Profit/(loss) from discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>11</b>	<b>Tax expense of discontinuing operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>12</b>	<b>Profit/(loss) from Discontinuing operations (after tax) (10-11)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>13</b>	<b>Profit (Loss) for the period (9+12)</b>	<b>16.10</b>	<b>38.49</b>	<b>23.16</b>	<b>128.16</b>	<b>139.30</b>
<b>14</b>	<b>Other Comprehensive Income</b>	<b>0.91</b>	<b>(3.85)</b>	<b>-</b>	<b>(2.74)</b>	<b>(0.05)</b>
	<b>Total Comprehensive Income</b>	<b>17.01</b>	<b>34.64</b>	<b>23.16</b>	<b>125.42</b>	<b>139.25</b>
<b>15</b>	<b>Details of equity share capital</b>	<b>300.03</b>	<b>300.03</b>	<b>300.03</b>	<b>300.03</b>	<b>300.03</b>
	Paid-up equity share capital					
	Face value of equity share capital					
<b>16</b>	<b>Reserve excluding Revaluation Reserve</b>	<b>463.06</b>	<b>446.05</b>	<b>337.65</b>	<b>463.06</b>	<b>337.65</b>
<b>17</b>	<b>Earnings per share</b>					
i	Basic earnings per share	0.57	1.15	0.77	4.18	4.64
ii	Diluted earnings per share	0.57	1.15	0.77	4.18	4.64

**NOTES :-**

- Results for the quarter and Year ended 31st March, 2018 were reviewed by the Audit committee and then approved by the Board of Directors at their meeting held on 29th May 2018.
- 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. Beginning 1<sup>st</sup> April, 2017, the Company has for the first time adopted Ind AS with Transition date of 1<sup>st</sup> April, 2016.
- The Statutory Auditors carried out the audit for year ended 31st March, 2018. The management has exercised necessary due diligence to ensure that the financial results provided a true and fair view of its affairs.
- 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 Unaudited Financial Results for the quarter and year ended 31.03-2018 are available on company's website [www.brawnbiotech.com](http://www.brawnbiotech.com) and BSE website [www.bseindia.com](http://www.bseindia.com).
- The Board has recommended a final dividend of Rs. 1/- per equity share of face value of Rs. 10/- each for the year ended 31st March 2018 subject to approval of shareholders in the Annual General Meeting of the Company.
- Previous year/period figures have been regrouped/rearranged, wherever necessary to make them comparable with the current period figures.

## BRAWN BIOTECH LTD.

(Formerly Known as Brawn Pharmaceuticals Ltd.)



...for better life

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# BRAWN

7 Reconciliation of the net profit as per previous Indian GAAP and Ind AS for the quarter ended 31st March, 2017 is as under.				
Sr. No.	Description	Sub Notes	Quarter ended 31st March, 2017 Audited	Year ended 31st March, 2017 Audited
	Net Profit as per previous Indian GAAP		23.16	139.30
1	Fair Valuation adjustments for financial assets	(i)	-	-
2	Actuarial loss on employee defined benefits plan recognised in OCI	(ii)	-	(0.05)
3	Deferred Tax impact on Ind AS adjustments	(iii)	-	-
	<b>Net Profit as per Ind AS</b>		<b>23.16</b>	<b>139.25</b>


**Sub Notes:**

(i) Under Indian GAAP, current investments were measured at lower of cost and net realisable value. Under Ind AS, financial assets other than those valued at amortised cost are subsequently measured at fair value.

(ii) Under Indian GAAP, re-measurement gain/loss on defined benefits plans is charged to the Statement of Profit and Loss. Under Ind AS, such re-measurement gain/loss is reported as an item that will not be reclassified to profit or loss under the Statement of other Comprehensive Income (OCI).

(iii) Under India GAAP, deferred taxes are recognised using Income statement approach i.e. reflecting the tax effects of timing differences between accounting income and taxable income for the period. The impact of transition adjustments together with Ind AS mandate of using balance sheet approach (against income approach under Indian GAAP) for computation of deferred tax has resulted in consequential impact to Statement of Profit and Loss.

For and on behalf of Board  
For Brawn Biotech Limited



Brij Raj Gupta  
Managing Director  
DIN NO. 00974969  
Date : 29-05-2018  
Place: Delhi

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BRAWN BIOTECH LIMITED  
CIN:L74899DL1985PLC022468

Regd Office: 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002

Rs. in Lacs

Statement of Assets and Liabilities as on 31st March 2018		
Particulars	-	
	31-Mar-18 Audited	31-Mar-17 Audited
<b>ASSETS</b>		
<b>(1) Non-Current Assets</b>		
Property, Plant and Equipment	22.28	25.16
Financial Assets	-	-
- Investment	-	-
- Trade Receivable	47.66	-
- Loan	3.14	10.60
Deferred Tax Asset (Net)	8.00	4.72
	81.08	40.47
<b>(2) Current Assets</b>		
Inventories	34.76	37.22
Financial Assets	-	-
- Trade Receivables	1,505.42	1,302.35
- Cash and cash equivalents	39.61	199.93
- Loan	-	-
- Other Financial Assets	12.65	12.65
Current Tax Assets (Net)	109.86	100.36
Other Current Assets	473.85	10.07
	2,176.15	1,662.58
<b>TOTAL ASSETS</b>	<b>2,257.23</b>	<b>1,703.06</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Equity Share Capital	300.03	300.03
Other Equity	463.07	391.81
	763.10	691.84
<b>LIABILITIES</b>		
<b>(1) Non-current Liabilities</b>		
Financial Liabilities		
- Trade Payable	3.32	-
- Other Financial Liabilities	-	-
Provisions	16.72	9.90
Deferred Tax liabilities (Net)	-	-
	20.05	9.90
<b>(2) Current Liabilities</b>		
Financial Liabilities		
- Trade Payables	1,122.85	681.92
- Other Financial Liabilities	112.78	103.42
Other current liabilities	83.16	86.11
Provisions	43.95	38.55
Current tax liabilities	111.34	91.31
	1,474.09	1,001.31
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,257.23</b>	<b>1,703.06</b>

For and on behalf of Board  
For Brawn Biotech Limited

Brij Raj Gupta  
Managing Director  
DIN NO. 00974999  
Place : New Delhi  
Date : 29-05-2018



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# BRAWN

<b>BRAWN BIOTECH LIMITED</b> CIN:L74899DL1985PLC022468 REGD. OFFICE: 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002 Extract of Standalone Audited Financial Results for the quarter and year ended 31st march 2018 (Rs. In Lacs)				
Sr. No	Particulars	Standalone		
		Quarter ended 31.03-2018	Year ended 31-03-2018	Quarter ended 31.03-2017
		Audited	Audited	Audited
1	Total income from operation	1,596.03	5,587.34	1,644.71
2	Net Profit/(Loss) from ordinary activities after tax	16.10	128.16	23.16
3	Net Profit/(Loss) for the period after tax (after extraordinary items)	16.10	128.16	23.16
4	Total Comprehensive Income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income]	17.01	125.42	23.16
5	Equity Share Capital	300.03	300.03	300.03
6	Reserve (excluding Revaluation Reserves as shown in the balance sheet of previous year)	463.06	463.06	337.65
7	Earning per share (before extraordinary items)(not annualised): (of rs. 10 each)			
	(a) Basic (Rs.)	0.57	4.18	0.77
	(b) Diluted (Rs.)	0.57	4.18	0.77
8	Earning per share (after extraordinary items)(not annualised): (of rs. 10 each)			
	(a) Basic (Rs.)	0.57	4.18	0.77
	(b) Diluted (Rs.)	0.57	4.18	0.77

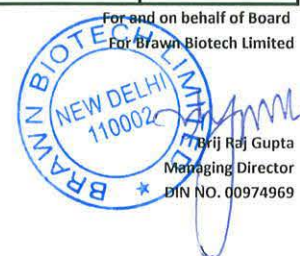
**NOTES:-**

- The above is an extract of the detailed format of Quarterly 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 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 29.05.2018.
- The Financials has 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.
- The Board has recommended a final dividend of Rs. 1/- per equity share of face value of Rs. 10/- each for the year ended 31st March 2018 subject to approval of shareholders in the Annual General Meeting of the Company.
- Reconciliation of the net profit for the quarter ended March 31, 2017 under Indian GAAP (Previous GAAP) and Ind AS is as under:

Sr. No.	Description	Sub Notes	Quarter ended 31st March, 2017 Audited	Year ended 31st March, 2017 Audited
	Net Profit as per previous Indian GAAP		23.16	139.30
1	Fair Valuation adjustments for financial assets	(i)	-	-
2	Actuarial loss on employee defined benefits plan recognised in OCI	(ii)	-	(0.05)
3	Deferred Tax impact on Ind AS adjustments	(iii)	-	-
	<b>Net Profit as per Ind AS</b>		<b>23.16</b>	<b>139.25</b>

Place: Delhi  
Date: 29-05-2018

For and on behalf of Board  
For Brawn Biotech Limited

  
 Brij Raj Gupta  
 Managing Director  
 DIN NO. 00974969

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**Auditor's Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
Brawn Biotech Limited


1. We have audited the accompanying statement of quarterly financial results of **Brawn Biotech Limited** (the "Company") for the quarter ended 31<sup>st</sup> March, 2018 and the year to date results for the period 01<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 (the Regulation) read with SEBI circular No. CIR/CFD//FAC/62/2016 dated July 5, 2016 (the Circular). These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such Interim financial statements, which have been prepared in accordance with the recognition and Measurement principles laid down in Ind Accounting Standard for Interim Financial Reporting ( Ind AS 34 ), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed in financial results. An audit also includes assessing the accounting principles used and significant estimates made by the Management. We believe that our audit provides a reasonable basis for our opinion.
3. The comparative financial information of the company for the corresponding quarter and year ended March 31, 2017 included in these financial results, are based on the previously issued financial results prepared in accordance with the recognition and measurement principles specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other accounting principles generally accepted in India.
4. In our opinion and to the best of our information and according to the explanations given to us, the accompanying statement:
  - (i) is presented in accordance with the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements ) Regulations, 2015 in this regard and SEBI Circular dated 5 July 2016 in this regards: and
  - (ii) Give a true and fair view of the total comprehensive income (Comprising of net profit and other comprehensive income) and other financial information for the quarter and year ended 31<sup>st</sup> March 2018.
5. Further read with paragraph 1 above, we report that the figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial





year ended March 31, 2018, and the published year to date figures up to December 31, 2017, being the date of the end of the third quarter of the current financial year, which were subject to a limited review as stated in paragraph 1 above, as required under the Regulation and the Circular.

**For Rajiv Udai & Associates**  
**Chartered Accountants**  
**Firm Registration No. 18764N**

  
**Rajeev Jain**  
**(Partner)**  
**(Membership No. 99767)**



**Place: Delhi**  
**Date: 29.05.2018**



# BRAWN

**Date:** 29.05.2018

To,

**The Secretary  
Listing Department  
BSE Limited  
Floor 25, Phirozee Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400001**

**Sub:** Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015  
**Scrip Code:** 530207

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s Rajiv Udai & Associates, Chartered Accountant, Statutory Auditor of the Company have issued an Audit Report with unmodified opinion on Audited Standalone Financial Results of the Company for the **Quarter and Financial year ended 31<sup>st</sup> March, 2018.**

Kindly take note of the same.

Thanking You,  
Yours faithfully,

**For Brawn Biotech Limited**

  
**Rati Garg**  
Chief Financial Officer



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