



BRAWN



33081

CIN NO.: L74899DL1985PLC022468

Date: 10.11.2020

The Deputy General Manager,
Department of Corporate Relationship,
BSE Limited,
Floor 25, Phirozee Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

SCRIP CODE: 530207

Sub: Outcome of the Meeting of the Board of Directors held today, 10th November, 2020 as per Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Quarter and half year ended 30th September, 2020.

Dear Sir/ Ma'am,

Pursuant to Regulations 30 read with Schedule III, Part A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its meeting held today i.e. 10th November, 2020 to consider and approve the following:

1. Standalone Financial Results of the Company for the quarter and half year ended September 30, 2020 and Statement of Assets & Liabilities on that date.
2. Limited Review Report by the Statutory Auditors of the Company. The Board took note that the Statutory Auditor have expressed an unqualified and unmodified audit opinion.

The meeting of the Board of Directors commenced at 2:30 P.M. and concluded at 3:30 P.M.

We request you to kindly take the above information on record.

Thanking you,

For **BRAWN BIOTECH LIMITED**

Priyanka Sharma
Company Secretary & Compliance Officer
Encl: As above

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

... for better life

Regd. Office : 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002 IN Tel: 0124-4666152, 4222452,
Email: solution@brawnbiotech, 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



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CIN NO.: L74899DL1985PLC022468

BRAWN BIOTECH LIMITED							
REGD. OFFICE: 4B, Asaf Ali Road, II Floor, Delhi Stock Exchange Building, New Delhi 110002							
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2020							
Sr. No.	Particulars	Quarter Ended			Half-yearly ended		Rs. in Lacs
		30-Sep-20	30-Jun-20	30-Sep-19	30-Sep-20	30-Sep-19	Year Ended
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Revenue from operations						
	Revenue from operations	969.95	743.23	1,187.93	1,713.18	2,972.68	4,961.62
	Other Income	-	0.05	3.34	0.05	4.49	17.09
	Total Revenue	969.95	743.28	1,191.27	1,713.23	2,977.17	4,978.71
2	Expenses						
a	Cost of material consumed	-	-	-	-	-	-
b	Purchase of stock-in-trade	867.37	694.25	1,011.81	1,561.62	2,611.48	4,215.31
c	Change in Inventories of finished goods, work in progress and stock in trade	(6.15)	(3.25)	24.00	(9.40)	6.96	(5.02)
d	Employee Benefit expenses	64.69	40.61	55.04	105.30	52.86	308.20
e	Depreciation and amortisation expenses	0.90	0.88	0.80	1.77	1.59	3.47
f	Finance Cost	1.24	0.26	1.84	1.49	2.76	4.94
g	Other expenses	33.52	31.98	55.22	65.51	131.48	369.75
	Total Expenses	961.57	764.73	1,148.72	1,726.30	2,807.13	4,896.73
3	Profit from Operation before Other Income, exceptional and extra-ordinary Items (1-2)	8.37	(21.44)	42.55	(13.07)	170.04	81.98
4	Other Income	-	-	-	-	-	-
5	Profit from ordinary activities before exceptional Items (3-4)	8.37	(21.44)	42.55	(13.07)	170.04	81.98
6	Exceptional Items	-	-	-	-	-	-
7	Profit from ordinary activities before tax (5-6)	8.37	(21.44)	42.55	(13.07)	170.04	81.98
8	Tax Expenses	-	-	8.55	-	27.28	22.85
9	Profit (Loss) for the period from continuing operations (7-8)	8.37	(21.44)	34.01	(13.07)	142.76	59.13
10	Profit/(loss) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit/(loss) from Discontinuing operations (after tax) (10-11)	-	-	-	-	-	-
13	Profit (Loss) for the period (9+12)	8.37	(21.44)	34.01	(13.07)	142.76	59.13
14	Other Comprehensive Income	(0.17)	(6.41)	(2.93)	(6.57)	(5.09)	1.30
	Total Comprehensive Income	8.20	(27.85)	31.07	(19.64)	137.66	60.43
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	0.27	(0.93)	1.04	(0.65)	4.59	2.01
ii	Diluted earnings per share	0.27	(0.93)	1.04	(0.65)	4.59	2.01

NOTES :-

- Results for the quarter and half year ended on 30th September, 2020 were reviewed by the Audit committee and then approved by the Board of Directors at their meeting held on 10th November, 2020.
- The Statutory Auditors carried out the limited review for quarter and half year ended 30th September, 2020. 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 30-09-2020 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
Brawn Biotech Ltd.

Dr. Raj Gupta

Director

DIN NO. 00974969

Date : 10-11-2020

Place: Delhi

Director

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**BRAWN**

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CIN NO.: L74899DL1985PLC022468

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CIN:L74899DL1985PLC022468

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

Particulars	Standalone	
	30.09.2020	31.03.2020
	Un- audited Rupees in Lakhs	Audited Rupees in Lakhs
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	15.81	17.58
(b) Intangible Assets	-	-
(c) Financial Assets:		
(i) Trade Receivable	-	83.44
(ii) Loans	3.15	
(e) Deferred tax assets (net)	6.58	6.58
(f) Other non-current assets	-	-
Sub Total Non Current Assets	25.53	107.59
Current assets		
(a) Inventories	48.28	38.89
(b) Financial Assets:		
(i) Trade receivables	1,385.78	1,499.56
(ii) Cash and cash equivalents	34.07	39.99
(iii) Bank balance other than (ii) above		
(c) Loan	-	1.34
(d) Other current financial assets	12.15	12.65
(e) Current Tax Assets(Net)	77.00	77.00
(f) Other Current Assets	197.40	251.63
Sub Total Current Assets	1,754.67	1,921.05
Total- Assets	1,780.20	2,028.65
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	300.03	300.03
(b) Other Equity	606.47	626.11
Total- Equity	906.50	926.14

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Liabilities		
Non Current liabilities		
(a) Financial Liabilities		
(i) Trade Payable	-	0.56
(ii) other financial liabilities	13.46	-
(b) Provisions	-	9.99
(c) Deferred tax liabilities (net)		
Total Non Current Liabilities	13.46	10.55
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables	669.08	858.64
(b) other current financial liabilities	102.72	91.77
(c) Other Current Liability	11.05	55.35
(d) provisions	9.25	17.53
(e) current tax liabilities (net)	68.14	68.67
Total Current Liabilities	860.24	1,091.96
Total Equity and Liabilities	1,780.20	2,028.65

For and on behalf of Board
For Brawn Biotech Limited

For Brawn Biotech Ltd.


Brij Raj Gupta
Director Director
DIN NO. 00974969
Place : New Delhi
Date : 10-11-2020

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BRAWN BIOTECH LIMITED
CIN:L74899DL1985PLC022468

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

Cash Flow Statement for the half year ended 30th September, 2020

Particulars	For the half year ended 30.09.2020		For the year ended 31.03.2020	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(13.07)		81.97
Adjustments for:				
Profit of sale of Investment (Shares)				
Bad debts written off				-
loss on sale of car				
Depreciation and amortisation	1.77		3.47	
Re-measurement losses on defined benefit plans	(6.57)		1.30	
Finance costs	1.49	(3.31)	4.94	9.72
Operating profit / (loss) before working capital changes		(16.38)		91.69
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(9.40)		(5.02)	
Trade receivables	113.79		146.21	
Long Term - Trade receivables	83.44		(36.75)	
Short-term loans and advances	56.07		98.22	
Long-term loans and advances	(3.15)		4.60	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(189.56)		(176.17)	
Long Term - Trade payables	(0.56)		(0.66)	
Borrowings				-
Other current liabilities	(44.30)		(22.38)	
Other financial liabilities	24.41		5.30	
Current tax liabilities	(0.53)		(88.20)	
Short-term provisions	(8.28)		(4.51)	
Long-term provisions	(9.99)	11.95	3.15	(76.20)
Cash flow from extraordinary items				
Cash generated from operations		(4.43)		15.49
Net income tax (paid) / refunds & Dividend		-		(23.14)
Net cash flow from / (used in) operating activities (A)		(4.43)		(7.66)
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	-		(1.89)	
Cash flow from extraordinary items		-		(1.89)
Net cash flow from / (used in) investing activities (B)		-		(1.89)
C. Cash flow from financing activities				
Proceeds from long-term borrowings				
Proceeds from other short-term borrowings				
Finance cost	(1.49)	(1.49)	(4.94)	(4.94)
Cash flow from extraordinary items				
Net cash flow from / (used in) financing activities (C)		(1.49)		(4.94)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		(5.92)		(14.48)
Cash and cash equivalents at the beginning of the year		39.99		54.47
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		34.07		39.99

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CIN NO.: L74899DL1985PLC022468

Reconciliation of Cash and cash equivalents with the Balance Sheet: Cash and cash equivalents as per Balance Sheet (Refer Note- 8)		34.07	39.99
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		34.07	39.99
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			
Cash and cash equivalents at the end of the year *		34.07	39.99
* Comprises:			
(a) Cash on hand		3.96	4.08
(b) Cheques, drafts on hand			-
(c) Balances with banks			-
(i) In current accounts		30.11	35.91

For and on behalf of Board
For Brawn Biotech Limited

Brij Raj Gupta
For Brawn Biotech Ltd.

Brij Raj Gupta
Director

DIN NO. 00974969 Director

Place : New Delhi
Date : 10-11-2020

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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 2020. 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

Rajeev Jain
Partner

Membership No. 099767
UDIN: 20099767AAAAIB1890



Place: Delhi
Date: 10-11-2020