



BRAWN



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CIN NO.: L74899DL1985PLC022468

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

Date: 10-11-2021

Sub: Outcome of Board Meeting and Submission of Un-audited Financial Results for the quarter ended 30.09.2021

SCRIP CODE: 530207

Dear Sir/ Ma'am,

Pursuant to Regulations 30 of the 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. Wednesday, November 10, 2021 inter-alia considered and approved/noted the following:

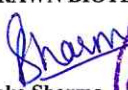
1. Un-audited Standalone Financial Results of the Company for the quarter ended September 30, 2021 along with the Limited Review Report in this regard, a copy of the said Financial Results together with the Limited Review Report of the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 is enclosed herewith.

The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 03:30 P.M. Please acknowledge the receipt of the Letter and take the same on record.

You are requested to take above 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.)

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

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CIN NO.: L74899DL1985PLC022468

BRAWN BIOTECH LIMITED							
CIN:L74899DL1985PLC022468							
REGD. OFFICE: C-64, first floor, Lajpat Nagar-1, Delhi 110024							
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2021							
Sr. No.	Particulars	Quarter Ended			Half-yearly ended		Rs. In Lacs
		30-Sep-21	30-Jun-21	30-Sep-20	30-Sep-21	30-Sep-20	Year Ended
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	31-Mar-21
							Audited
1	Revenue from operations						
	Revenue from operations	207.77	112.79	969.95	320.56	1,713.18	3,497.55
	Other Income	9.05	0.14		9.19	0.05	30.93
	Total Revenue	216.82	112.94	969.95	329.75	1,713.23	3,528.48
2	Expenses						
a	Cost of material consumed	-	-	-	-	-	164.43
b	Purchase of stock-in-trade	264.22	40.16	867.37	304.38	1,561.62	2,824.69
c	Change in inventories of finished goods, work in progress and stock in trade	(101.81)	(2.66)	(6.15)	(104.48)	(9.40)	13.20
d	Employee Benefit expenses	49.48	54.02	64.69	103.50	105.30	236.30
e	Depreciation and amortisation expenses	0.93	0.90	0.90	1.83	1.77	3.35
f	Finance Cost	5.33	0.26	1.24	5.59	1.49	3.69
g	Other expenses	47.58	42.07	33.52	89.65	65.51	318.81
	Total Expenses	265.73	134.74	961.57	400.47	1,726.30	3,564.47
3	Profit from Operation before Other Income, exceptional and extra-ordinary items (1-2)	(48.91)	(21.81)	8.37	(70.72)	(13.07)	(35.99)
4	Other Income						
5	Profit from ordinary activities before exceptional items (3-4)	(48.91)	(21.81)	8.37	(70.72)	(13.07)	(35.99)
6	Exceptional Items						
7	Profit from ordinary activities before tax (5-6)	(48.91)	(21.81)	8.37	(70.72)	(13.07)	(35.99)
8	Tax Expenses						19.07
9	Profit (Loss) for the period from continuing operations (7-8)	(48.91)	(21.81)	8.37	(70.72)	(13.07)	(55.06)
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)	(48.91)	(21.81)	8.37	(70.72)	(13.07)	(55.06)
14	Other Comprehensive Income	7.85	(0.56)	(0.17)	7.29	(6.57)	8.44
	Total Comprehensive Income	(41.06)	(22.37)	8.20	(63.43)	(19.64)	(46.62)
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	(1.37)	(0.75)	0.27	(2.11)	(0.65)	(1.55)
ii	Diluted earnings per share	(1.37)	(0.75)	0.27	(2.11)	(0.65)	(1.55)

NOTES :-

- Results for the quarter and half year ended on 30th September, 2021 were reviewed by the Audit committee and then approve by the Board of Directors at their meeting held on 10th November, 2021.
- The Statutory Auditors carried out the limited review for quarter and half year ended 30th September, 2021. 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 30-09-2021 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. 00974969
Date : 10-11-2021
Place: Delhi

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BRAWN BIOTECH LIMITED

CIN:L74899DL1985PLC022468

Regd Office: C-64, First Floor, Lajpat Nagar 1, Delhi 110024

Statement of Assets and Liabilities as on 30th September, 2021		
Particulars	Standalone	
	30.09.2021 Un- audited Rupees in Lakhs	31.03.2021 Audited Rupees in Lakhs
ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	14	14.23
(b) Intangible Assets	-	-
(c) Financial Assets:		
(i) Trade Receivable	-	85.55
(ii) Loans	5	
(e) Deferred tax assets (net)	15	15.06
(f) Other non-current assets	-	-
Sub Total Non Current Assets	33.12	114.84
Current assets		
(a) Inventories	130.16	25.68
(b) Financial Assets:		
(i) Trade receivables	486.19	927.81
(ii) Cash and cash equivalents	41.71	39.63
(iii) Bank balance other than (ii) above		
(c) Loan	-	1.49
(d) Other current financial assets	112.65	12.65
(e) Current Tax Assets(Net)	69.67	69.67
(f) Other Current Assets	341.17	195.59
Sub Total Current Assets	1,181.56	1,272.53
Total- Assets	1,214.68	1,387.37
EQUITY AND LIABILITIES		
Equity		
(a) Share capital	300.03	300.03
(b) Other Equity	516.06	579.49
Total- Equity	816.09	879.52

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Liabilities		
Non Current liabilities		
(a) Financial Liabilities		
(i) Trade Payable	-	4.96
(ii) other financial liabilities	7.21	-
(b) Provisions	-	12.63
(c) Deferred tax liabilities (net)		
Total Non Current Liabilities	7.21	17.59
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payables	204.05	265.91
(b) other current financial liabilities	72.84	88.85
(c) Other Current Liability	36.32	56.63
(d) provisions	8.50	9.20
(e) current tax liabilities (net)	69.67	69.67
Total Current Liabilities	391.38	490.26
Total Equity and Liabilities	1,214.68	1,387.37

For and on behalf of Board
For Brawn Biotech Limited

Brij Raj Gupta
Director
DIN NO. 00974969
Place : New Delhi
Date : 10-11-2021

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BRAWN



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BRAWN BIOTECH LIMITED

CIN:L74899DL1985PLC022468

Regd Office: C-64, Lajpat Nagar-1, Delhi-110024

Cash Flow Statement for the half year ended 30th September, 2021

Particulars	For the half year ended 30.09.2021		For the year ended 31.03.2021	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		(70.72)		(35.99)
Adjustments for:				
Profit of sale of Investment (Shares)	-			
Bad debts written off	-			
loss on sale of car	-			
Depreciation and amortisation	1.83		3.35	
Re-measurement losses on defined benefit plans	7.29		8.44	
Finance costs	5.59	14.71	3.69	15.48
Operating profit / (loss) before working capital changes		(56.01)		(20.51)
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(104.48)		13.20	
Trade receivables	441.62		571.75	
Long Term - Trade receivables	85.55		(2.11)	
Short-term loans and advances	(244.10)		63.21	
Long-term loans and advances	(4.51)			
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(61.86)		(592.73)	
Long Term - Trade payables	(4.96)		4.40	
Borrowings	-			
Other current liabilities	(20.31)		1.29	
Other financial liabilities	(8.81)		(2.92)	
Current tax liabilities	0.00		1.01	
Short-term provisions	(0.70)		2.63	
Long-term provisions	(12.63)	64.82	(8.34)	51.40
Cash flow from extraordinary items				
Cash generated from operations		8.81		30.89
Net income tax (paid) / refunds & Dividend		-		(27.56)
Net cash flow from / (used in) operating activities (A)		8.81		3.33
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances	(1.15)			
Cash flow from extraordinary items		(1.15)		-
Net cash flow from / (used in) investing activities (B)		(1.15)		-
C. Cash flow from financing activities				
Proceeds from long-term borrowings				
Proceeds from other short-term borrowings				
Finance cost	(5.59)	(5.59)	(3.69)	(3.69)
Cash flow from extraordinary items				
Net cash flow from / (used in) financing activities (C)		(5.59)		(3.69)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		2.08		(0.36)
Cash and cash equivalents at the beginning of the year		39.63		39.99
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		41.70		39.63

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Reconciliation of Cash and cash equivalents with the Balance Sheet:			
Cash and cash equivalents as per Balance Sheet (Refer Note-8)		41.70	39.63
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		41.70	39.63
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 *		41.70	39.63
* Comprises:			
(a) Cash on hand		4.76	4.58
(b) Cheques, drafts on hand			-
(c) Balances with banks			-
(i) In current accounts		36.95	35.04

For and on behalf of Board
For Brawn Biotech Limited

Brij Raj Gupta
Director
DIN NO. 00974969
Place : New Delhi
Date : 10-11-2021

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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 2021. 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: 21099767AAAAKG2946



Place: Delhi

Date: 10-11-2021