



**KIMIA BIOSCIENCES LIMITED**  
**BALANCE SHEET as at March 31, 2025**

(₹ Lakhs)

Particulars	Note	As at March 31, 2025	As at March 31, 2024
<b><u>ASSETS</u></b>			
<b>I Non-Current Assets</b>			
(a) Property, Plant and Equipment	3	3,046.06	3,149.96
(b) Capital Work-in-Progress	3A	0.32	57.62
(c) Right to Use Assets	3B	43.82	30.46
(d) Intangible Assets	4	237.82	4.09
(e) Financial Assets			
(i) Other Financial Assets	5	40.88	26.32
(f) Deferred Tax Assets (Net)	6	176.25	578.43
(g) Other Non-current Assets	7	46.85	9.03
<b>Total Non-Current Assets</b>		<b>3,592.00</b>	<b>3,855.91</b>
<b>II Current Assets</b>			
(a) Inventories	8	3,458.31	3,080.35
(b) Financial Assets			
(i) Investments	9	-	-
(ii) Trade Receivables	10	3,675.09	2,755.40
(iii) Cash and Cash Equivalents	11	20.61	14.76
(iv) Bank balances other than (iii) above	12	47.49	38.68
(v) Other Financial Assets	13	105.54	103.12
(c) Current Tax Assets (Net)	14	67.94	73.11
(d) Other Assets	15	154.18	75.33
<b>Total Current assets</b>		<b>7,529.16</b>	<b>6,140.75</b>
<b>Total Assets</b>		<b>11,121.16</b>	<b>9,996.66</b>
<b><u>EQUITY AND LIABILITIES</u></b>			
<b>I Equity</b>			
(a) Equity Share Capital	16	473.13	473.13
(b) Other Equity	17	523.48	(440.03)
<b>Total Equity</b>		<b>996.61</b>	<b>33.10</b>
<b>II Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	18	1,037.01	2,140.98
(ii) Lease Liabilities		27.59	18.45
(iii) Other Financial Liabilities	19	632.97	580.71
(b) Provisions	20	159.67	144.90
(c) Other Non-Current Liabilities	21	84.81	134.75
<b>Total Non-Current Liabilities</b>		<b>1,942.05</b>	<b>3,019.79</b>
<b>III Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	22	2,219.62	2,199.15
(ii) Lease Liabilities		18.62	12.13
(ii) Trade Payables	23		
- Total Outstanding due to Micro and Small Enterprises		4.73	4.95
- Total Outstanding due to other than Micro and Small Enterprises		5,044.16	3,993.87
(iii) Other Financial Liabilities	24	490.56	506.63
(b) Other Current Liabilities	25	395.08	224.39
(c) Provisions	26	9.73	2.65
<b>Total Current Liabilities</b>		<b>8,182.50</b>	<b>6,943.77</b>
<b>Total Equity and Liabilities</b>		<b>11,121.16</b>	<b>9,996.66</b>
Summary of material accounting policies and other notes on Financial Statements	1 to 49		
The accompanying notes are an integral part of these financial statements			

As per our report of even date attached

**For Neeraj Arora and Associates**

Chartered Accountants

Firm Reg. No. 021309

NEERAJ  
KUMAR  
ARORA

Digitally signed by  
NEERAJ KUMAR  
ARORA  
Date: 2025.05.26  
14:08:34 +05'30'

**Neeraj Arora**

Partner

Membership No. 510750

Place: Gurgaon

Date: May 26, 2025

**For and on behalf of Board of Directors**

**SAMEER  
GOEL**

Digitally signed by SAMEER GOEL  
Date: 2025.05.26 13:58:22 +05'30'

**Sameer Goel**

Managing Director & CEO

DIN: 00161786

**Vipul Goel**

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Vipul Goel  
Date: 2025.05.26  
14:01:40 +05'30'

**Vipul Goel**

Director

DIN: 00064274

**Pallvi Garg**

Company Secretary & Compliance Officer

M.No. A69848

Place: Gurgaon



# KIMIA BIOSCIENCES LIMITED

## Statement of Profit & Loss for the Year Ended March 31, 2025

(₹ Lakhs)

	Note	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>I REVENUE</b>			
(a) Revenue from Operations	27	11,892.08	10,487.65
(b) Other Income	28	132.03	164.18
<b>Total Income</b>		<b>12,024.11</b>	<b>10,651.83</b>
<b>II EXPENSES</b>			
(a) Cost of Materials Consumed	29	7,455.02	6,735.80
(b) Changes in Inventories of Finished Goods and Work-in-Progress	30	(368.23)	789.73
(c) Employee Benefits Expense	31	1,367.89	1,515.25
(d) Finance Costs	32	455.70	504.98
(e) Depreciation and Amortization Expense	33	337.89	329.23
(f) Other Expenses	34	1,412.42	1,495.21
<b>Total Expenses</b>		<b>10,660.69</b>	<b>11,370.20</b>
<b>III Profit / (Loss) before exceptional items and Tax (I-II)</b>		<b>1,363.42</b>	<b>(718.37)</b>
<b>IV Exceptional Items</b>	35		-
<b>V Profit / (Loss) before Tax (III-IV)</b>		<b>1,363.42</b>	<b>(718.37)</b>
<b>VI Tax Expense</b>			
(a) Current Tax		-	-
(b) Deferred Tax Charge / (Credit)	6	402.18	(187.50)
<b>Total Tax Expense</b>		<b>402.18</b>	<b>(187.50)</b>
<b>VII Profit / (Loss) for the year (III-IV)</b>		<b>961.24</b>	<b>(530.87)</b>
<b>VIII Other Comprehensive income</b>			
(a) (i) Items that will not be reclassified to profit or loss			
- Remeasurement of defined benefit plans		3.04	23.64
(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.77)	(5.95)
(b) (i) Items that will be reclassified to profit or loss			-
(ii) Income tax relating to items that will be reclassified to profit or loss		-	-
<b>Total Other Comprehensive income (a+b)</b>		<b>2.27</b>	<b>17.69</b>
<b>VII Total comprehensive income for the year (V+VI)</b>		<b>963.51</b>	<b>(513.18)</b>
<b>VIII Earnings Per Share of ₹ 1 each</b>	36		
(i) Basic (in ₹)		2.03	(1.12)
(ii) Diluted (in ₹)		2.03	(1.12)
Summary of material accounting policies and other notes on Financial Statements	<b>1 to 49</b>		
The accompanying notes are an integral part of the financial statements			

As per our report of even date attached

**For Neeraj Arora and Associates**

Chartered Accountants

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**Neeraj Arora**

Partner

Membership No. 510750

Place: Gurgaon

Date: May 26, 2025

**For and on behalf of Board of Directors**

**SAMEER  
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13:58:50 +05'30'

**Sameer Goel**

Managing Director & CEO

DIN: 00161786

**Vipul Goel**

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14:02:08 +05'30'

**Vipul Goel**

Director

DIN: 00064274

Pallvi Garg

Company Secretary & Compliance Officer

M.No. A69848

Place: Gurgaon



**KIMIA BIOSCIENCES LIMITED**  
**Statement of Cash Flows for the year ended March 31, 2025**

(₹ Lakhs)

Particulars	For the year ended March 31, 2025	For the year ended March 31, 2024
<b>(A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit / (Loss) before tax	1,363.42	(718.37)
Adjustments for:		
Depreciation and amortization expense	337.89	329.23
Finance costs	455.70	504.98
Gain on fair value of investment in mutual funds	-	-
Gain on sale of Investments in mutual funds	-	(0.02)
Interest income	(2.18)	(3.25)
Deferred revenue income	(50.00)	(50.00)
Unrealised (gain)/loss on foreign currency transactions and translations	(58.94)	(5.30)
Provision for expected credit loss	-	-
Provision for doubtful advances	-	-
	682.47	775.64
<b>Operating Profit Before Working Capital Changes</b>	<b>2,045.89</b>	<b>57.27</b>
Adjustments for:		
(Increase )/ Decrease in inventories	(377.96)	1,743.03
(Increase)/ Decrease in trade and other receivables	(1,013.64)	391.47
Increase/ (Decrease) in trade and other payables	1,456.35	(771.37)
Increase/ (Decrease) in Lease Liabilities	15.63	30.58
	80.38	1,393.71
<b>Cash generated from operations</b>	<b>2,126.27</b>	<b>1,450.98</b>
Less : Income tax paid/ (refunds) [Net]	5.17	2.50
<b>Net Cash From Operating Activities</b>	<b>2,131.44</b>	<b>1,453.48</b>
<b>(B) CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchases of property, plant and equipments including intangible assets and capital advances	(459.92)	(150.67)
Sale of Investments	-	6.34
Net inflow / (outflow) in fixed deposits	(8.81)	(6.60)
Interest received	(1.38)	1.61
<b>Net Cash Used In Investing Activities</b>	<b>(470.11)</b>	<b>(149.32)</b>
<b>(C) CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Receipts from non current borrowings	540.36	134.00
Repayment of non current borrowings	(1,644.33)	(1,076.58)
Net proceeds/(repayments) of current borrowings	20.47	(9.21)
Finance costs paid	(571.98)	(355.38)
<b>Net Cash Used in Financing Activities</b>	<b>(1,655.48)</b>	<b>(1,307.17)</b>
<b>Net Increase/( Decrease ) in Cash and Cash Equivalents</b>	<b>5.85</b>	<b>(3.01)</b>
Cash and Cash Equivalents at the beginning of the year	14.76	17.77
<b>Cash and Cash Equivalents at the End of the year</b>	<b>20.61</b>	<b>14.76</b>

**Notes:**

- The above Statement of Cash Flows has been prepared under the "Indirect Method" as set out in Ind AS – 7 "Statement of Cash Flows"
- As per Ind AS 7, the Company is required to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. The Company did not have any material impact on the Statement of Cash Flows therefore reconciliation has not been given.

As per our Report of even date attached.

**For Neeraj Arora and Associates**

Chartered Accountants

Firm Reg. No. 021309

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**Neeraj Arora**

Partner

Membership No. 510750

Place: Gurgaon

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**For and on behalf of Board of Directors**

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Managing Director & CEO

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**Vipul Goel**

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**Vipul Goel**

Director

DIN: 00064274

**Pallvi Garg**

Company Secretary & Compliance Officer

M.No. A69848

Place: Gurgaon