



February 13, 2025

To
Department of Corporate Affairs- Listing
BSE Limited
Phiroz JeeJeebhoy Towers,
Dalal Street, Fort Mumbai-400001

Scrip Code: 530313 [KIMIABL]

Subject: Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31.12.2024, read with BSE Circular No. 20250102-4 dated 02.01.2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024. This is also available on the website of the Company .

Kindly take the same on record.

Thanking You,
Yours faithfully,

For Kimia Biosciences Limited

Sameer
Goel

Digitally signed
by Sameer Goel
Date: 2025.02.13
18:08:25 +05'30'

Sameer Goel

Managing Director & Chief Executive Officer

KIMIA BIOSCIENCES LIMITED

Regd. Office/Works
Village Bhondsi, Damdama Lake Road,
Gurugram, Haryana-122102
Tel.: +91 9654746544, 9654206544

Corporate Office
974, 9th Floor, Aggarwal Millennium Tower-II
Netaji Subhash Place, Pitampura, New Delhi-110034, INDIA
Tel.: +91 11 47063600, 470630601

compliance.kimia@gmail.com | info@kimiabiosciences.com | www.kimiabiosciences.com | CIN No.: L24239HR1993PLC032120

Sunil Suresh & Associates

CHARTERED ACCOUNTANTS

Off. : B-20/21, Ground Floor,
Fruit Garden, N.I.T.
Faridabad-121001
E-mail : cargs45@gmail.com

Review Report

To
The Board of Directors
Kimia Biosciences Limited
Village Bhondsi, Tehsil Sohna
Gurgaon Haryana-122102

1. We have reviewed the accompanying statement of unaudited financial results of Kimia Biosciences Limited (the "Company") for the quarter ended December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024 (the "Statement"), being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation, 2015"), which has been initialled by us for identification purposes.
2. The statement is the responsibility of the Company's Management which has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act 2013 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.

For Sunil Suresh & Associates
FRN 011646N
Neeraj Kumar Arora
Partner



M. No. 510750
UDIN:- 25510750BHIEEX4124
Place:- Gurugram
Dated:- February 13, 2025

KIMIA BIOSCIENCES LIMITED

Regd. Office : Village Bhondsi, Tehsil Sohna, Dist. Gurgaon , Haryana - 122102

Phone: +91 9654746544, 9654206544 Email: compliance.kimia@gmail.com & info@kimiabiosciences.com

Website: www.kimiabiosciences.com, CIN : L24239HR1993PLC032120

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024



| S. No. | Particulars | Quarter ended | | | Nine months ended | | Year Ended |
|--------|--|-----------------|-----------------|-----------------|-------------------|-----------------|------------------|
| | | 31/12/2024 | 30-09-2024 | 31/12/2023 | 31/12/2024 | 31/12/2023 | 31/03/2024 |
| | | (Unaudited) | (Audited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| I | Revenue from Operations | 3,009.91 | 2,817.86 | 2,614.46 | 8,067.70 | 7,457.48 | 10,487.65 |
| II | Other Income | 42.41 | 37.09 | 57.63 | 87.83 | 133.89 | 164.18 |
| III | Total Income (I+II) | 3,052.32 | 2,854.95 | 2,672.09 | 8,155.53 | 7,591.37 | 10,651.83 |
| IV | Expenses: | | | | | | |
| | a) Cost of materials consumed | 1,318.64 | 1,746.35 | 2,018.14 | 4,562.21 | 4,879.49 | 6,735.80 |
| | b) Change in inventories of finished goods and work-in-progress | 377.11 | (20.95) | (60.99) | 81.59 | 710.09 | 789.73 |
| | c) Employee benefits expenses | 394.05 | 352.45 | 383.20 | 1,089.33 | 1,171.42 | 1,515.25 |
| | d) Finance costs | 100.77 | 103.93 | 131.12 | 315.54 | 370.62 | 504.98 |
| | e) Depreciation and amortisation expense | 81.56 | 78.64 | 81.88 | 249.98 | 247.40 | 329.23 |
| | f) Other expenses | 420.58 | 403.10 | 378.85 | 1,127.64 | 1,161.27 | 1,495.21 |
| V | Total Expenses (IV) | 2,692.71 | 2,663.52 | 2,932.20 | 7,426.29 | 8,540.29 | 11,370.20 |
| VI | Profit/(loss) before exceptional items and Tax (III-V) | 359.61 | 191.43 | (260.11) | 729.24 | (948.92) | (718.37) |
| VII | Exceptional Items | - | - | - | - | - | - |
| VI | Profit/(loss) before tax (IV-V) | 359.61 | 191.43 | (260.11) | 729.24 | (948.92) | (718.37) |
| VII | Tax expenses: | | | | | | |
| | a) Current Tax | (61.69) | 31.95 | - | - | - | - |
| | b) Deferred Tax charge / (credit) | (35.72) | (1.86) | (64.93) | (32.83) | (238.52) | (187.50) |
| VIII | Profit/(loss) for the period (VI-VII) | 457.02 | 161.34 | (195.18) | 762.06 | (710.40) | (530.87) |
| IX | Other Comprehensive Income | | | | | | |
| A. | Items that will not be reclassified to Profit or Loss (Net of Tax) | | | | | | |
| | - Remeasurement of defined benefit plans | - | - | - | - | - | 17.69 |
| B. | Items that will be reclassified to Profit or Loss (Net of Tax) | | | | | | |
| X | Total Comprehensive Income for the period (VIII+IX) | 457.02 | 161.34 | (195.18) | 762.06 | (710.40) | (513.18) |
| XI | Paid up equity share capital (Face value of Rs.1 per equity share) | 473.13 | 473.13 | 473.13 | 473.13 | 473.13 | 473.13 |
| XII | Other Equity | | | | | | (440.03) |
| XIII | Earnings per equity share (not annualised) | | | | | | |
| | Basic in Rs. | 0.97 | 0.34 | (0.41) | 1.61 | (1.50) | (1.12) |
| | Diluted in Rs. | 0.97 | 0.34 | (0.41) | 1.61 | (1.50) | (1.12) |

Other Notes

- The business activity of the Company falls within a single primary business segment viz 'Pharmaceuticals' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 13, 2024.

For KIMIA BIOSCIENCES LTD.
FOR KIMIA BIOSCIENCES LIMITED

Director

Date : February 13, 2024

Place : New Delhi

Vipul Goel

Director

DIN: 00064274



KIMIA BIOSCIENCES LIMITED
Statement of Profit & Loss for the Year Ended December 31, 2024

| | Note | For the Period ended Sept 30, 2024 (6 Months) | For the Period ended (Dec 31, 2024 (3 Months) | For the Period A December 31, 2024, (9 Months) | For the Period ended March 31, 2024 |
|---|------|---|---|---|--|
| I REVENUE | | | | | |
| (a) Revenue from Operations | 27 | 5,057.79 | 3,009.91 | 8,067.70 | 10,487.65 |
| (b) Other Income | 28 | 45.42 | 42.41 | 87.83 | 164.18 |
| Total Income | | 5,103.21 | 3,052.32 | 8,155.53 | 10,651.83 |
| II EXPENSES | | | | | |
| (a) Cost of Materials Consumed | 29 | 3,243.57 | 1,318.64 | 4,562.21 | 6,735.80 |
| (b) Changes in Inventories of Finished Goods and Work-in-Progress | 30 | (295.52) | 377.11 | 81.59 | 789.73 |
| (c) Employee Benefits Expense | 31 | 695.28 | 394.05 | 1,089.33 | 1,515.25 |
| (d) Finance Costs | 32 | 214.77 | 100.77 | 315.54 | 504.96 |
| (e) Depreciation and Amortization Expense | 33 | 168.42 | 81.56 | 249.98 | 329.23 |
| (f) Other Expenses | 34 | 707.06 | 420.58 | 1,127.64 | 1,495.21 |
| Total Expenses | | 4,733.58 | 2,692.71 | 7,426.29 | 11,370.20 |
| III Profit / (Loss) before exceptional items and Tax (I-II) | | 369.63 | 359.61 | 729.24 | (718.37) |
| IV Exceptional Items | 35 | - | - | - | - |
| V Profit / (Loss) before Tax (III-IV) | | 369.63 | 359.61 | 729.24 | (718.37) |
| VI Tax Expense | | 7% | 12% | 9% | -7% |
| (a) Current Tax | | 61.69 | (61.69) | - | - |
| (b) Deferred Tax Charge / (Credit) | 19 | 2.90 | (35.72) | (32.83) | (187.50) |
| Total Tax Expense | | 64.59 | (97.41) | (32.83) | (187.50) |
| VII Profit / (Loss) for the year (III-IV) | | 305.04 | 457.02 | 762.06 | (530.87) |
| VIII Other Comprehensive Income | | | | | |
| (a) (i) Items that will not be reclassified to profit or loss | | | | | |
| - Remeasurement of defined benefit plans | | - | - | - | 23.64 |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | - | - | - | (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 | | - | - | - | - |
| Total Other Comprehensive income (a+b) | | - | - | - | 17.69 |
| VII Total comprehensive income for the year (V+VI) | | 305.04 | 457.02 | 762.06 | (513.18) |
| VIII Earnings Per Share of ₹ 1 each | | | | | |
| (i) Basic (in ₹) | 35 | 0.64 | 0.97 | 1.61 | (1.12) |
| (ii) Diluted (in ₹) | | 0.64 | 0.97 | 1.61 | (1.12) |

Summary of significant accounting policies and other notes on Financial Statements

1 to 51

The accompanying notes are an integral part of the financial statements

As per our report of even date attached

For KIMIA BIOSCIENCES LTD.
For and on behalf of Board of Directors

Vipul Goel
Director
DIN: 00064274
Place : New Delhi

Vipul Goel
Director





KIMIA BIOSCIENCES LIMITED
BALANCE SHEET as at 31 December, 2024

| | Note | As at Dec 31, 2024 | As at March 31, 2024 |
|---|------|-----------------------|-------------------------|
| ASSETS | | | |
| I Non-Current Assets | | | |
| (a) Property, Plant and Equipment | 3 | 2,969.97 | 3,149.96 |
| (b) Capital Work-in-Progress | 3A | - | 57.62 |
| (c) Right of Use Assets | 4 | 48.69 | 30.46 |
| (c) Intangible Assets | 4 | 2.02 | 4.09 |
| (d) Deferred Tax Assets (Net) | 19 | 611.26 | 578.43 |
| (e) Financial Assets | | | |
| (i) Other Financial Assets | 5 | 40.88 | 26.32 |
| (f) Other Non-current Assets | 6 | - | 9.03 |
| Total Non-Current Assets | | 3,672.82 | 3,855.91 |
| II Current Assets | | | |
| (a) Inventories | 7 | 3,131.49 | 3,080.35 |
| (b) Financial Assets | | | |
| (i) Investments | 8 | - | - |
| (ii) Trade Receivables | 9 | 3,037.56 | 2,755.40 |
| (iii) Cash and Cash Equivalents | 10 | 18.40 | 14.76 |
| (iv) Bank balances other than (iii) above | 11 | 44.37 | 38.68 |
| (v) Other Financial Assets | 12 | 126.93 | 103.12 |
| (c) Current Tax Assets (Net) | 13 | 62.95 | 73.11 |
| (d) Other Assets | 14 | 90.14 | 75.33 |
| Total Current assets | | 6,511.82 | 6,140.75 |
| Total Assets | | 10,184.64 | 9,996.66 |
| EQUITY AND LIABILITIES | | | |
| I Equity | | | |
| (a) Equity Share Capital | 15 | 473.13 | 473.13 |
| (b) Other Equity | 16 | 322.03 | (440.03) |
| Total Equity | | 795.16 | 33.10 |
| II Non-Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | 17 | 1,336.67 | 2,140.98 |
| (ii) Lease Liabilities | | 32.49 | 18.45 |
| (iii) Other Financial Liabilities | 18 | 619.91 | 580.71 |
| (b) Provisions | 20 | 153.95 | 144.90 |
| (c) Other Non-Current Liabilities | 21 | 109.74 | 134.75 |
| Total Non-Current Liabilities | | 2,252.76 | 3,019.79 |
| III Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | 22 | 2,006.48 | 2,199.15 |
| (ii) Lease Liabilities | | 17.89 | 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 | | 4,107.83 | 3,993.87 |
| (iii) Other Financial Liabilities | 24 | 541.01 | 506.63 |
| (b) Other Current Liabilities | 25 | 459.17 | 224.39 |
| (c) Provisions | 26 | - | 2.65 |
| Total Current Liabilities | | 7,137.11 | 6,943.77 |
| Total Equity and Liabilities | | 10,185.04 | 9,996.66 |

Summary of significant accounting policies and other notes on Financial Statements

1 to 51

The accompanying notes are an integral part of these financial statements

As per our report of even date attached

For KIMIA BIOSCIENCES LTD.
For and on behalf of Board of Directors


Director

Vipul Goel
Director
DIN: 00064274
Place : New Delhi

