

CELESTIAL BIOLABS LIMITED  
Plot No.59, Road No.12, TSIC Tech Park, IDA Nacharam, Hyderabad-500 076  
Unaudited Financial Results for the Quarter Ended June,30th 2017

S.No.	Particulars	Rs In Lacs	
		Three months ended	
		30.06.2017 (Unaudited)	30.06.2016 (Unaudited)
I	<b>Income from operations</b>		
	a) Revenue from operations	604.73	1010.93
	b) Other Income	0.00	0.00
	<b>Total income</b>	<b>604.73</b>	<b>1010.93</b>
II	<b>Expenditure</b>		
	a) Cost of raw and packing materials consumed	9.41	342.29
	b) Purchase of Traded Products	204.32	438.05
	c) Changes of Inventories of Finished Goods, Work in Progress and Stock in Trade	35.61	24.30
	d) Employee Benefits Expense	15.48	22.42
	e) Depreciation and amortization	192.58	82.60
	g) Finance Cost	0.05	0.01
	h) Other Expenses	12.47	37.68
	<b>Total expenses</b>	<b>469.92</b>	<b>947.35</b>
III	<b>Profit / (Loss) before exceptional and extra ordinary items (I-II)</b>	<b>134.81</b>	<b>63.58</b>
IV	Exceptional items	0.00	0.00
V	<b>Profit / (Loss) before tax (III - IV)</b>	<b>134.81</b>	<b>63.58</b>
VI	<b>Tax expense</b>	<b>25.69</b>	<b>12.11</b>
VII	<b>Net Profit / (Loss) for the period (V-VI)</b>	<b>109.12</b>	<b>51.47</b>
VIII	Other Comprehensive Income, Total Other Comprehensive Income, net of Tax	0.00	0.00
IX	Total Comprehensive Income for the period	109.12	51.47
X	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	2258.63	2048.63
XI	<b>Earning Per Share for the Period</b>		
	Basic	0.48	0.25
	Diluted	0.48	0.23



Notes

- 1) The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 13.09.2017
- 2) This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 ( Ind AS) prescribed under Section 133 of the Companies Act,2013 and other recognised accounting practices and policies to the extent applicable. Beginning April, 1, 2017 the Company has for the first time adopted Ind AS with a transition date of April,1, 2017.
- 3) The Company is engaged in the business of "Herbal Products" and therefore, has only one reportable segment in accordance with Ind AS 108 " Operating Segment".
- 4) The Statement does not include Ind AS Complaint results for the preceding quarter and previous year ended March 31,2017 as the same is not Mandatory as per SEBI's circular dated July 5, 2016.
- 5) The Financial results and other financial information for the quarter ended 30th June,2016 has been compiled by the management as per Ind AS, after excercising necessary due deligence , to ensure that the financial results provide true and fair view of the results in accordance with Ind AS. This information has not been subject to any limited review or audit.
- 6) Reconciliation of Profit between Ind-AS and Indian GAAP for the quarter ended June 30, 2016 is as follows:

Particulars	In Lakhs	
	Amount	
Profit/Loss as per previous GAAP	51.47	
Net Profit as per Ind - AS	51.47	

HYDERABAD  
Date: 13.09.2017

