

CIN- L72200TG1997PLC028374

To  
Ms. Divya Poojari  
Senior Manager  
National Stock Exchange of India Limited  
'Exchange Plaza'. C-1, Block G,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051

Date: 07.09.2018

Dear Sir,

Sub: Non-compliance as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: Your query letter vide No.NSE/LIST/FR/9179 dated Aug 17, 2018 and your email dated Aug 20, 2018

With reference to the cited subject and the above referred letter find point wise explanation for the queries raised therein:

| S.No. | Observations                                                        | Our explanation                                             |
|-------|---------------------------------------------------------------------|-------------------------------------------------------------|
| 1     | Financial results submitted is not as per format prescribed by SEBI | Financial results are enclosed as per the format suggested. |
| 2     | Financial results not signed by authorized signatory/ies            | Signed Financial results are enclosed                       |
| 3     | Standalone limited review report not submitted.                     | Standalone limited review report is enclosed                |

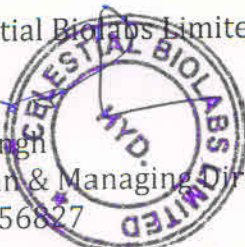
We sincerely regret for the inconvenience caused.

We undertake that in future we shall take utmost care while disseminating any information. In case you need any more information / explanation, the undersigned is obliged to furnish.

Thanking you  
Yours truly

For Celestial Biolabs Limited

  
Dr A N Singh  
(Chairman & Managing Director)  
DIN: 01756827



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 2018

| S.No. | Particulars                                                                      | Rs In Lacs                |                           |                         |                         |
|-------|----------------------------------------------------------------------------------|---------------------------|---------------------------|-------------------------|-------------------------|
|       |                                                                                  | Three months ended        |                           |                         | Yearly                  |
|       |                                                                                  | 30.06.2018<br>(Unaudited) | 30.06.2017<br>(Unaudited) | 31.03.2018<br>(Audited) | 31.03.2018<br>(Audited) |
| I     | <b>Income from operations</b>                                                    |                           |                           |                         |                         |
|       | a) Revenue from operations                                                       | 1669.18                   | 604.73                    | 1635.74                 | 4281.46                 |
|       | b) Other Income                                                                  | 0.00                      | 0.00                      | 0.00                    | 0.04                    |
|       | <b>Total income</b>                                                              | <b>1669.18</b>            | <b>604.73</b>             | <b>1635.74</b>          | <b>4281.50</b>          |
| II    | <b>Expenditure</b>                                                               |                           |                           |                         |                         |
|       | a) Cost of raw and packing materials consumed                                    | 24.49                     | 9.41                      | 0.00                    | 10.80                   |
|       | b) Purchase of Traded Products                                                   | 787.81                    | 204.32                    | 991.19                  | 2490.61                 |
|       | c) Changes of Inventories of Finished Goods, Work in Progress and Stock in Trade | 59.98                     | 35.61                     | 90.10                   | 366.59                  |
|       | d) Employee Benefits Expense                                                     | 29.52                     | 15.48                     | 26.07                   | 63.40                   |
|       | e) Depreciation and amortization                                                 | 192.58                    | 192.58                    | 191.81                  | 769.54                  |
|       | g) Finance Cost                                                                  | 0.05                      | 0.05                      | 2.19                    | 2.54                    |
|       | h) i) Other Expenses                                                             | 447.58                    | 12.47                     | 127.78                  | 90.52                   |
|       | ii) R & D Expenses                                                               | 0.00                      | 0.00                      | 0.00                    | 76.64                   |
|       | <b>Total expenses</b>                                                            | <b>1542.01</b>            | <b>469.92</b>             | <b>1429.14</b>          | <b>3870.64</b>          |
| III   | <b>Profit / (Loss) before exceptional and extra ordinary items (I-II)</b>        | <b>127.17</b>             | <b>134.81</b>             | <b>206.60</b>           | <b>410.86</b>           |
| IV    | Exceptional items                                                                | 0.00                      | 0.00                      | 0.00                    | 0.00                    |
| V     | <b>Profit / (Loss) before tax (III - IV)</b>                                     | <b>127.17</b>             | <b>134.81</b>             | <b>206.60</b>           | <b>410.86</b>           |
| VI    | <b>Tax expense</b>                                                               | 0.00                      | 25.69                     | 52.60                   | 78.29                   |
| VII   | <b>Net Profit / (Loss) for the period (V-VI)</b>                                 | <b>127.17</b>             | <b>109.12</b>             | <b>154.00</b>           | <b>332.57</b>           |
| VIII  | Other Comprehensive Income,                                                      |                           |                           |                         |                         |
|       | Total Other Comprehensive Income, net of Tax                                     | 0.00                      | 0.00                      | 13.06                   | 13.06                   |
| IX    | Total Comprehensive Income for the period                                        | 127.17                    | 109.12                    | 167.06                  | 345.63                  |
| X     | Paid-up Equity Share Capital (Face Value of Rs.10/- per share)                   | 2258.63                   | 2258.63                   | 2258.63                 | 2258.63                 |
| XI    | <b>Earning Per Share for the Period</b>                                          |                           |                           |                         |                         |
|       | Basic                                                                            | 0.56                      | 0.48                      | 0.74                    | 1.53                    |
|       | Diluted                                                                          | 0.56                      | 0.48                      | 0.74                    | 1.53                    |

For CELESTIAL BIOLABS LIMITED

Managing Director

Notes

- 1) The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 14.08.2018
- 2) Financial Results for all the periods presented have been prepared in accordance with the recognition and measurement Principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules , 2015 as amended from time to time.
- 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 Financial results and other financial information for the quarter ended 30th June,2018 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.
- 5) No Investor Complaints were received for Quarter Ended 30th June,2018.
- 5) The Financial results of the Company for the Quarter Ended 30th June, 2018 have been filed with the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) and are available in Company's website [www.celestialbiolabs.com](http://www.celestialbiolabs.com)

HYDERABAD

Date: 14.08.2018

For CELESTIAL BIOLABS LIMITED  
  
Managing Director



**B.V. SWAMI & CO.,**  
CHARTERED ACCOUNTANTS  
Flat No. 101, Sridevi Apartments,  
Hindi Nagar Colony, Punjagutta,  
Hyderabad - 500 034.  
Ph : 040-23350300  
E-mail : bvswamiandco@gmail.com

**LIMITED REVIEW REPORT**

Review Report to  
The Board Members of  
Celestial Biolabs Limited

We have reviewed the accompanying "Statement of unaudited standalone financial results of M/s Celestial Biolabs Limited for the quarter ended 30<sup>th</sup> June, 2018", being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 05, 2016.

The Preparation of Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34), interim financial reporting prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and read with SEBI Circular NO.CIR/CFD/FAC/62/2016 dated July 05, 2016 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 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 provides 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 (Ind AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014, 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 including the manner in which it is to be disclosed or that it contains any material misstatement.

For B V Swami & Co.,  
Chartered Accountants  
Firm Reg. No. 009151S

  
CA. Chandrasekhar V.  
Partner  
M. No: 223399



Place: Hyderabad  
Date: 14.08.2018

**HEAD OFFICE:** No. 6, Commenders Place, Unit 3, Raja Ram Mohan Roy Road, Richmand Circle, Bangalore - 510 025.  
Phone : 080-65957360 / 098456-43599

**BRANCH:** # 1-1-298/A/1/B, 1st Floor, Street No. 1, Ashok Nagar, Hyderabad - 500 020. Phone : 040-65522695