

ELDER PHARMACEUTICALS LIMITED						
STANDALONE AUDITED FINANCIAL RESULTS						
FOR THE QUARTER AND FIFTEEN MONTHS PERIOD ENDED 30TH JUNE, 2013				(Rs. in lacs except per share data)		
SR.NO.	PARTICULARS	3 months ended 30/06/2013 Audited	Previous 3 months ended 31/03/2013 Unaudited	Corresponding 3 months ended in previous year 30/06/2012 Unaudited	Year to date figures for current period ended 30/06/2013 Audited	Previous accounting year ended 31/03/2012 Audited
	INCOME FROM OPERATIONS					
a	NET SALES / INCOME FROM OPERATIONS (Net of excise duty)	18793.00	23012.22	25989.04	122992.63	98223.69
b	OTHER OPERATING INCOME	132.06	39.78	5.54	317.03	245.04
	TOTAL INCOME FROM OPERATIONS (NET) (A+B)	18925.06	23052.00	25994.58	123309.66	98468.73
2	EXPENSES					
	a) Cost of materials consumed	1288.09	1542.72	2777.12	12247.05	11579.96
	b) Purchases of stock-in-trade	1776.50	13151.39	6324.22	39346.17	39352.72
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	3273.06	-1151.04	3160.02	5715.91	-3797.23
	d) Employee benefits expense	3140.52	2748.92	2942.82	15748.79	11309.33
	e) Depreciation and amortisation expense	733.30	728.50	721.17	3652.09	2763.56
	f) Other expenses	3658.18	2741.15	5197.37	23344.88	19808.36
	TOTAL EXPENSES	13869.65	19761.64	21122.72	100054.89	81016.70
3	PROFIT/(LOSS) FROM OPERATIONS BEFORE OTHER INCOME, FINANCE COSTS AND EXCEPTIONAL ITEMS (1-2)	5055.41	3290.36	4871.86	23254.77	17452.03
4	OTHER INCOME	-16.23	983.81	453.90	2621.76	2430.75
5	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS AND EXCEPTIONAL ITEMS (3-4)	5039.18	4274.17	5325.76	25876.53	19882.78
6	Finance costs	4364.96	1955.05	2348.21	13797.34	8902.34
7	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER FINANCE COSTS BUT BEFORE EXCEPTIONAL ITEMS (5-6)	674.22	2319.12	2977.55	12079.19	10980.44
8	EXCEPTIONAL ITEMS	0.00	0.00	244.87	508.77	629.32
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAX (7-8)	674.22	2319.12	2732.68	11570.42	10351.12
10	TAX EXPENSES	-3.34	475.00	550.00	2196.66	1935.17
11	NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER TAX (9-10)	677.56	1844.12	2182.68	9373.76	8415.95
12	EXTRAORDINARY ITEM (NET OF TAX EXP. RS. -Lac)	---	---	---	---	---
13	NET PROFIT/(LOSS) FOR THE PERIOD (11-12)	677.56	1844.12	2182.68	9373.76	8415.95
14	SHARE OF PROFIT/(LOSS) OF ASSOCIATES	0.00	0.00	0.00	0.00	0.00
15	MINORITY INTEREST	0.00	0.00	0.00	0.00	0.00
16	NET PROFIT/(LOSS) AFTER TAXES, MINORITY INTEREST AND SHARE OF PROFIT/(LOSS) OF ASSOCIATES (13+14+15)	677.56	1844.12	2182.68	9373.76	8415.95
17	PAID UP EQUITY SHARE CAPITAL (FACE VALUE OF SHARES RS. 10/-)	2053.69	2053.69	2053.69	2053.69	2053.69
18	RESERVE EXCLUDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR	---	---	---	74845.40	68002.68
19i	EARNINGS PER SHARE (before extraordinary items) (of Rs. 10/- each) (not annualised)					
	a) Basic	3.30	8.98	10.63	45.64	40.99
	b) Diluted					
19ii	EARNINGS PER SHARE (After extraordinary items) (of Rs. 10/- each) (not annualised)	3.30	8.98	10.63	45.64	40.99
	a) Basic					
	b) Diluted					

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STANDALONE STATEMENT OF ASSETS AND LIABILITIES			
		(Rs. In Lacs)	
		As at Current	As at previous
PARTICULARS		year Ended	year Ended
		30/06/2013	31/03/2012
		Audited	Audited
A EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	2053.69		2,053.69
(b) Reserve and Surplus	75726.46		67,118.95
(c) Pending call Money	2.97		2.97
Sub-Total Shareholders' funds		77783.12	69,175.61
2 Non-current liabilities			
(a) Long term borrowings	57363.47		42,397.42
(b) long -term provisions	1654.78		1,428.04
Sub-total non Current- liabilities		59018.25	43,825.46
3 Current Liabilities			
(a) Short- term borrowings	39,862.84		35,689.82
(b) Trade payable	6,805.74		4,382.64
(c) Other current liabilities	34,420.54		16,201.68
(d) Short -term provisions	2,932.72		1,975.39
Sub-total Current- liabilities		84021.84	58,249.53
TOTAL-EQUITY AND LIABILITIES		220823.21	171250.60
B ASSETS			
1 Non-current assets			
(a) Fixed assets	75,259.17		69,862.09
(b) deferred tax Assets/Liabilities(net)	69.97		(183.33)
(c) Non -current investments	251.27		289.31
(d) Long-term loans and advances	75,419.73		29,446.89
Sub-total -Non-current- assets		151000.14	99,414.96
2 Current assets			
(a) Current investments	138.50		1,820.00
(b) Inventories	15,925.97		22,125.07
(c) Trade receivables	32,836.91		28,447.28
(d) cash and cash equivalents	8,143.19		12,933.64
(e) Short-term loans and advances	9,445.06		4,315.76
(f) Other current assets	3,333.44		2,193.89
Sub-total -current- assets		69823.07	71,835.64
TOTAL ASSETS		220823.21	171,250.60

ELDER PHARMACEUTICALS LIMITED						
CONSOLIDATED AUDITED FINANCIAL RESULTS						
FOR THE QUARTER AND FIFTEEN MONTHS PERIOD ENDED 30TH JUNE, 2013						
(Rs. In lacs except per share data)						
CONSOLIDATED						
SR.NO.	PARTICULARS	3 months ended	Previous 3 months ended	Corresponding 3 months ended	Year to date figures for current period ended	Previous accounting year ended
		30/06/2013	31/03/2013	30/06/2012	30/06/2013	31/03/2012
		Audited	Unaudited	Unaudited	Audited	Audited
	INCOME FROM OPERATIONS					
a	NET SALES / INCOME FROM OPERATIONS (Net of excise duty)	18424.64	32274.58	35345.68	163853.08	133233.23
b	OTHER OPERATING INCOME	81.76	40.86	52.68	317.03	245.04
	TOTAL INCOME FROM OPERATIONS (NET) (A+B)	18506.40	32315.44	35398.36	164170.11	133478.27
2	EXPENSES					
	a) Cost of materials consumed	1077.08	1664.13	2894.82	12583.26	12353.92
	b) Purchases of stock-in-trade	6830.97	19596.35	12135.00	71182.21	56966.19
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2334.03	-1952.35	3756.28	-130.19	-467.08
	d) Employee benefits expense	3580.19	4828.38	4449.05	23914.14	18400.81
	e) Depreciation and amortisation expense	815.41	894.44	862.18	4407.57	3398.04
	f) Other expenses	3603.31	4152.41	6558.83	29310.96	26322.46
	TOTAL EXPENSES	13572.93	29183.36	30656.16	141267.95	116974.34
3	PROFIT/(LOSS) FROM OPERATIONS BEFORE OTHER INCOME, FINANCE COSTS AND EXCEPTIONAL ITEMS (1-2)	4933.47	3132.08	4742.20	22902.16	16503.93
4	OTHER INCOME	225.05	1211.29	522.90	3269.88	2654.41
5	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE FINANCE COSTS AND EXCEPTIONAL ITEMS (3-4)	5158.52	4343.37	5265.10	26172.04	19158.34
6	Finance costs	4780.17	2259.67	2684.91	15482.59	10157.20
7	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES AFTER FINANCE COSTS BUT BEFORE EXCEPTIONAL ITEMS (5-6)	378.35	2083.70	2600.19	10689.45	9001.14
8	EXCEPTIONAL ITEMS	296.65	-524.92	245.94	283.03	-149.39
9	PROFIT/(LOSS) FROM ORDINARY ACTIVITIES BEFORE TAXES (7-8)	81.70	2608.62	2354.25	10406.42	9150.53
10	TAX EXPENSES	-2.64	509.76	550.00	2191.56	1926.77
11	NET PROFIT/(LOSS) FROM ORDINARY ACTIVITIES (9-10)	84.34	2098.86	1804.25	8214.86	7223.76
12	EXTRAORDINARY ITEM (NET OF TAX EXP. RS. -/-)	---	---	---	---	---
13	NET PROFIT/(LOSS) FOR THE PERIOD (11-12)	84.34	2098.86	1804.25	8214.86	7223.76
14	SHARE OF PROFIT/(LOSS) OF ASSOCIATES	0.00	0.00	0.00	0.00	0.00
15	MINORITY INTEREST	0.00	0.00	0.00	0.00	0.00
16	NET PROFIT/(LOSS) AFTER TAXES, MINORITY INTEREST AND SHARE OF PROFIT/(LOSS) OF ASSOCIATES (13+14+15)	84.34	2098.86	1804.25	8214.86	7223.76
17	PAID UP EQUITY SHARE CAPITAL (FACE VALUE OF SHARES RS. 10/-)	2053.69	2053.69	2053.69	2053.69	2053.69
18	RESERVE EXCLUDING REVALUATION RESERVES AS PER BALANCE SHEET OF PREVIOUS ACCOUNTING YEAR	---	---	---	74845.40	68002.68
19i	EARNINGS PER SHARE (before extraordinary items) (of Rs.10/- each) (not annualised)					
	a) Basic	0.41	10.22	8.79	40.00	35.18
	b) Diluted					
19ii	EARNINGS PER SHARE (After extraordinary items) (of Rs.10/- each) (not annualised)	0.41	10.22	8.79	40.00	35.18
	a) Basic					
	b) Diluted					

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CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
			(Rs. In Lacs)
PARTICULARS		As at Current year Ended 30/06/2013 Audited	As at previous year Ended 31/03/2013 Audited
A EQUITY AND LIABILITIES			
1 Shareholder's Funds			
(a) Share Capital	2053.69		2,053.69
(b) Reserve and Surplus	74845.40		68,002.68
(c) Pending call Money	2.97		2.97
Sub-Total Shareholders' funds		76902.06	70,059.34
2 Non-current liabilities			
(a) Long term borrowings	70393.63		58,252.97
(b) long -term provisions	1654.78		1,428.04
Sub-total _non Current- liabilities		72048.41	59,681.01
3 Current Liabilities			
(a) Short- term borrowings	44,351.04		39,481.36
(b) Trade payable	12,045.49		8,797.10
(c) Other current liabilities	40,610.70		19,320.49
(d) Short -term provisions	2,999.68		1,975.39
Sub-total Current- liabilities		100006.91	69,574.34
TOTAL-EQUITY AND LIABILITIES		248957.38	199,314.69
B ASSETS			
1 Non-current assets			
(a) Fixed assets	96,312.66		89,733.88
(b) deferred tax Assets/liabilities(net)	(290.20)		(663.25)
(c) Non -current investments	188.86		226.90
(d) Long-term loans and advances	64,832.40		22,196.02
Sub-total -Non-current- assets		161043.72	111,493.55
2 Current assets			
(a) Current investments	138.50		1,820.00
(b) Inventories	24,506.93		29,292.77
(c) Trade receivables	39,815.20		34,130.49
(d) cash and cash equivalents	9,703.69		15,400.08
(e) Short-term loans and advances	10,110.72		4,983.91
(f) Other current assets	3,638.62		2,193.89
Sub-total -current- assets		87913.66	87,821.14
TOTAL ASSETS		248957.38	199,314.69