Twilight Litaka Pharma Limited

Regd. Off. : Himalaya Estate, 16-A, Shivaji Nagar, Pune - 411 005.
Email : hr@tlpl.co.in / admn@tlpl.co.in
Website : www.twilightlitaka.com
Tel. No.: 020-30281700, 01, 02, Fax : 020-25533211.

REF:TLPL:SEC:2010: 351

November 13, 2010

By Speed Post /Fax

TO,
NATIONAL STOCK EXCHANGE OF INDIA LTD.
NSE 5TH FLOOR, EXCHANGE PLAZA
BANDRA [E]
MUMBAI 400 051
FAX NO.022-26598237/8238

Our Ref:-Scrip Code "TWILITAKA"

Sub:- Un-Audited Financial Result for the Quarter and Half Year Ended on 30th September, 2010.

Dear Sir,

Please find enclosed herewith a copy of the Un-Audited Financial Results of our Company for the Quarter and Half Year Ended on 30th September, 2010, which were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on today Saturday, November 13, 2010.

Limited Review Report of Statutory Auditors of the Company for the said period is also enclosed herewith.

You are requested to kindly note the above and put up the same on your Notice Board for the information of the Members of your Exchange.

Kindly acknowledge receipt of the same.

Thanking you,

Yours sincerely,
FOR TWILIGHT LITAKA PHARMA LTD.

TWILIGHT LITAKA PHARMA LTD. PUNE

S.D.TOLE
DIRECTOR & COMPANY SECRETARY

Encl.: a/a.

Admin. Off. : 206, Shivai Industrial Estate, 89, Andheri-Kurla Road, Saki Naka, Andheri (E), Mumbai - 400 072.
Email : ho@tlpl.co.in Website : www.twilightlitaka.com, Tel. No.: 6691 6847 / 2851 3538, Fax : 91-22-2850 5867

Twilight Litaka Pharma Limited
Regd. Office : Himalaya Estate, 16-A Shivajinagar, Pune 411 005

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMEBR, 2010

(Rs.in Lac)

S No.	Particulars	Quarter Ended (Unaudited)		Half Year Ended (Unaudited)		Financial Year Ended (Audited)
		30.09.2010	30.09.2009	30.09.2010	30.09.2009	31.03.2010
1	a. Net Sales / Income From Operations	17102.62	12139.53	32287.68	22524.52	49196.22
	b. Other Operating Income	-	-	-		-
2	Expenditure					
	a Increase/decrease in stock in trade & WIP	-358.29	-353.33	-655.55	-471.41	-1006.72
	b Consumption of Raw material	12229.99	9213.45	23239.72	16803.05	35194.61
	c Purchase of traded goods.	1246.25	651.11	2349.21	1174.48	3691.29
	d Employee cost	430.36	382.94	852.16	729.87	1601.21
	e Depreciation	88.78	72.73	177.29	148.15	305.45
	f Other expenditure	972.22	755.36	1799.43	1436.92	3472.38
	g Expenditure (a to f)	14609.31	10722.26	27762.26	19821.06	43258.22
3	**Profit from Operations before Other Income, Interest and Exceptional Items (1-2)**	2493.31	1417.27	4525.42	2703.46	5938.00
4	Other Income	63.16	40.68	102.60	72.03	267.92
5	**Profit before Interest & Exceptional Items (3+4)**	2556.47	1457.95	4628.02	2775.49	6205.92
6	Interest	693.89	509.37	1243.81	984.72	2150.75
7	**Profit after Interest, but before Exceptional Items (5-6)**	1862.58	948.58	3384.21	1790.77	4055.17
8	Exceptional Items	-	-	-	-	-
9	**Profit from Ordinary Activities before tax (7+8)**	1862.58	948.58	3384.21	1790.77	4055.17
10	Tax Expenses	436.00	143.00	705.00	272.00	792.65
11	**Profit from Ordinary Activities after tax (9-10)**	1426.58	805.58	2679.21	1518.77	3262.52
12	Extraordinary items (net of tax expense)	-	-		-	-
13	**Net Profit for the period**	1426.58	805.58	2679.21	1518.77	3262.52
14	Paid-up Equity Share Capital (Equity share of Rs.5/- each)	1064.06	1064.06	1064.06	1064.06	1064.06
15	Reserve excluding revaluation reserves	10902.33	6821.60	10902.33	6821.60	8223.13
16	Earning per share (EPS)					
	a. Basic and diluted EPS before extraordinary items for the period	*6.70	*3.79	*12.59	*7.14	15.33
	b. Basic and diluted EPS after extraordinary items for the period.	*6.70	*3.79	*12.59	*7.14	15.33
17	Aggregate of non promoter shareholding					
	number of shares	7777036	7716036	7777036	7716036	7767036
	percentage of shareholding	36.54	36.26	36.54	36.26	36.50
18	Promoters and Promoters Group shareholding					
	a) Pledged / Encumbered					
	- Number of shares	5781588	5781588	5781588	5781588	5781588
	- Percentage of shares (as % to the total shareholding of promoters & promoters group)	42.81	42.62	42.81	42.62	42.62
	- Percentage of shares (as % to the total share capital of the Company)	27.17	27.17	27.17	27.17	27.17
	b) Non Encumbered					
	- Number of shares	7722661	7732661	7722661	7732661	7732661
	- Percentage of shares (as % to the total shareholding of promoters & promoters group)	57.19	57.38	57.19	57.38	57.38
	- Percentage of shares (as % to the total share capital of the Company)	36.29	36.57	36.29	36.57	36.57

* not annulised

STATEMENT OF ASSETS AND LIABILITIES :

(Rs.in Lac)

	Particulars	(Unaudited) As At		(Audited) As At
		30.09.2010	30.09.2009	31.03.2010
A.	**Shareholder's Funds :**			
	a) Share Capital	1,064.06	1,064.06	1,064.06
	b) Share application Money (Convertible Warrents)	752.50	-	752.50
	c) Reserve and Surplus	11,462.77	7,383.57	8,784.33
B.	**Loan Funds**	23,684.77	18,478.01	19,519.36
C.	**Deferred Tax Liability (Net)**	520.00	452.61	501.00
D.	**Total [A+B+C]**	37,484.10	27,378.25	30,621.25
E.	**Fixed Assets (Net)**	7,574.94	7,067.96	7,720.30
F.	**Investments**	3.79	3.77	3.79
G.	**Current Assets :**			
	a) Inventories	8,125.49	6,139.05	6,903.63
	b) Sundry Debtors	22,263.54	16,879.48	17,909.84
	c) Cash & Bank Balance	1,230.40	494.96	596.06
	d) Loans & Advances	5,447.81	2,244.81	4,224.57
	Sub-total [G]	37,067.24	25,758.30	29,634.10
H.	**Less : Current Liabilities and Provision**			
	a) Current Liabilities	4,216.43	3,362.41	3,805.07
	b) Provisions	2,945.44	2,089.37	2,931.87
	Sub-total [H]	7,161.87	5,451.78	6,736.94
I.	**Net Current Asset [G-H]**	29,905.37	20,306.52	22,897.16
J	**Total [E+F+I]**	37,484.10	27,378.25	30,621.25

TWILIGHT LITAKA PHARMA LTD. PUNE

Notes :

1] The above unaudited results were reviewed by the Audit committee and approved by the Board of Directors at their respective meetings held on 13th November, 2010.

2] Provision for Tax includes Current Year Tax and Deferred Tax

3] The Company is primarily engaged in Pharmaceutical formulations business, which in the context of Accounting Standard (AS17) "Segment Reporting" is considered to be the only business segment.

4] On 13th March,2010 Company has allotted 35,00,000 Convertible Warrants at Rs. 86/- each to the applicants as per terms of issue. These warrants are convertible into Equity Shares of the Company within a period of 18 months from the date of their allotment at the option of warrants holders.

5] The Company has entered into "Share Purchase Agreement" with Briocia Pharma (India) Pvt Ltd on 28th April,10 . As per the said Agreement, Briocia Pharma (India) Pvt Ltd will become 100% subsidiary of the Company after completion of relevant legal formalities.

6] The Statutory Auditors of the Company have carried out the Limited Review of the above results.

7] Previous year's figures have been regrouped and rearranged wherever necessary.

8] During the current quarter, none of investor complaint was received. There was no pending investor complaint at the beginning of the quarter and at the end of the quarter.

For TWILIGHT LITAKA PHARMA LIMITED

TWILIGHT LITAKA PHARMA LTD. PUNE

Place : Pune
Date : 13th November, 2010

GOPAL RAMOURTI
Managing Director

Tel. : 2200 4465, 2206 7440
Fax : 91-22-2200 0649
E-mail : mumbai@vsa.co.in
Website : www.vsa.co.in

V. Sankar Aiyar & Co.
CHARTERED ACCOUNTANTS
2-C, Court Chambers
35, New Marine Lines
Mumbai - 400020

LIMITED REVIEW REPORT

Board of Directors
Twilight Litaka Pharma Limited,

We have reviewed the accompanying statement of unaudited financial results of Twilight Litaka Pharma Limited for the Quarter & Half Year Ended 30th September, 2010 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of 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) 2400, engagements to Review Financial Statements 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 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Sankar Aiyar & Co
Chartered Accountants
Firm Registration No. 109208W

V. Mohan

V. MOHAN
Partner
(Membership No. 17748)

Pune
13, November 2010