



PARENTERAL DRUGS (INDIA) LIMITED

Regd. Office: 340, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (West), Mumbai-400 053 (MH) India;
Tel.: (022) 61725900-01; Fax: (022) 26333763; E-mail: pdpl_mumbai@pdindia.com; Website: www.pdindia.com

Date: 14th December, 2017

To,
National Stock Exchange of India Limited,
Exchange Plaza,
Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (E), Mumbai- 400051

Sub: - Outcome of Board Meeting held on 14th December, 2017

Dear Sir,

A meeting of the Board of Directors of the company was held on Thursday, the 14th day of December, 2017 at 11.30 a.m. at the Corporate Office of the Company at Indore and concluded at 04.15 p.m. The Board *inter-alia* considered and approved the Unaudited Financial Results (both Standalone and Consolidated) of the company for the second quarter of the financial year 2017-18 ended on 30th September, 2017.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith, the Unaudited Financial Results (Standalone and Consolidated basis) as on 30th September, 2017 of the Company along with the Limited Review Report given by the Statutory Auditors of the Company on the Unaudited Financial Results for the quarter ended on 30th September, 2017.

This is for the information of the exchange and members thereof.

You are requested to take the same on record.

Thanking You
For Parenteral Drugs (India) Limited


Company Secretary





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PARENTERAL DRUGS (INDIA) LIMITED

Regd. Office : 340, Laxmi Plaza, Laxmi Industrial Estate, New Link Road, Andheri (W), Mumbai

UN AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

Sr. No.	Particulars	(Rs in Lakh, unless otherwise stated)				
		Quarter Ended 30-09-2017 (Unaudited)	Quarter Ended 30-06-2017 (Unaudited)	Quarter Ended 30-09-2016 (Unaudited)	Year to Date 30-09-2017 (Unaudited)	Year to Date 30-09-2016 (Unaudited)
	Refer Notes below			(Ref. note 4 below)		(Ref. note 4 below)
	Income					
I	(a) Revenue From Operation (Gross)	1,082.17	1,111.11	1,759.14	2,193.29	3,317.56
II	(b) Other Operating Income	26.14	63.69	5.66	89.83	7.74
III	Total Income (I+II)	1,108.31	1,174.80	1,764.80	2,283.12	3,325.30
IV	Expenditure					
	Cost of Material Consumed	149.68	107.45	408.82	257.13	934.31
	Purchase of Stock In Trade	38.66	84.67	276.16	123.33	514.78
	Change in Inventories of Finished Goods, Stock In trade and Work in Progress	(71.96)	23.06	87.79	(48.90)	211.81
	Employee Benefit Expenses	304.03	324.07	344.47	628.10	680.67
	Finance costs	2,215.27	2,021.43	1,845.66	4,236.70	3,613.63
	Depreciation, Amortisation and Impairment Expenses	452.68	452.68	451.60	905.36	903.20
	Other Expenditure	926.13	856.93	943.47	1,783.05	1,789.11
	Total Expenses (IV)	4,014.49	3,870.29	4,357.97	7,884.77	8,647.51
V	Profit / (Loss) before exceptional items and Tax (I-IV)	(2,906.18)	(2,695.49)	(2,593.17)	(5,601.65)	(5,322.21)
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(2,906.18)	(2,695.49)	(2,593.17)	(5,601.65)	(5,322.21)
VIII	Tax Expenses					
	(1) Current Tax					
	(2) Deferred Tax	(635.29)	(554.31)	(443.42)	(1,189.60)	(868.12)
IX	Net Profit / (Loss) for the period from continuing operations (VII-VIII)	(2,270.89)	(2,141.18)	(2,149.75)	(4,412.05)	(4,454.09)
X	Net Profit / (Loss) for the period from discontinuing operations		-	-		
XI	Tax expense of discontinuing operations		-	-		
XII	Net Profit / (Loss) from discontinued operations (after Tax) (X-XI)		-	-		
XIII	Profit/(loss) for the period (IX+XII)	(2,270.89)	(2,141.18)	(2,149.75)	(4,412.05)	(4,454.09)
XIV	Other Comprehensive Income					
	A (i) Item that will not be reclassified to Profit or loss	(60.06)	(0.44)	(11.97)	(60.50)	(26.53)
	(ii) Income tax relation to Item that will not be reclassified to Profit or loss	-	-	-		
	B (i) Item that will be reclassified to Profit or loss	-	-	-		
	(ii) Income tax relation to Item that will be reclassified to Profit or loss	-	-	-		
XV	Total comprehensive Income for the period (XIII+XIV)(comprising profit (loss) and other comprehensive income for the period)	(2,330.95)	(2,141.62)	(2,161.72)	(4,472.55)	(4,480.62)
XVI	Paid Up Equity share capital (Face value Rs.10/-each)	2,981.63	2,981.63	2,981.63	2,981.63	2,981.63
XVII	Earnings per share (for continuing operation) :					
	(a) Basic (In Rs)	(7.62)	(7.18)	(7.21)	(14.80)	(14.94)
	(b) Diluted (In Rs)	(7.62)	(7.18)	(7.21)	(14.80)	(14.94)
XVIII	Earnings per share (for discontinued operation) :					
	(a) Basic (In Rs)	-	-	-	-	-
	(b) Diluted (In Rs)	-	-	-	-	-
XIX	Earnings per share (for discontinued & continuing operation) :					
	(a) Basic (In Rs)	(7.62)	(7.18)	(7.21)	(14.80)	(14.94)
	(b) Diluted (In Rs)	(7.62)	(7.18)	(7.21)	(14.80)	(14.94)



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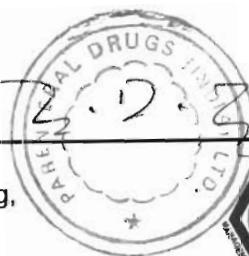


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Statement of Assets and Liabilities:

Sr. No.	Particulars	STANDALONE	
		As at 30-09-2017 (Unaudited)	As at 30-09-2016 (Unaudited)
I.	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	62,523.50	64,419.99
	(b) Capital work-in-progress	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets		
	(i) Investments	72.80	96.48
	(ii) Loans	245.87	241.72
	(iii) Others	17.11	23.89
	(e) Other non-current assets	500.81	543.06
	Total Non-current assets	63,360.09	65,325.13
(2)	Current assets		
	(a) Inventories	258.98	823.24
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	5,722.90	6,876.95
	(iii) Cash and cash equivalents	1.60	15.31
	(iv) Bank balances other than (iii) above	72.49	211.34
	(v) Loans	496.44	499.13
	(vi) Others	-	-
	(c) Other Current Assets	107.53	211.93
	Total Current assets	6,659.94	8,637.90
	Total Assets	70,020.03	73,963.03
II.	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	2,981.63	2,981.63
	(b) Other Equity	(8,841.34)	2,634.24
	Total Equity	(5,859.71)	5,615.87
	LIABILITIES		
(1)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	37,229.00	42,815.30
	(ii) Other financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	(6,016.61)	(4,587.31)
	(d) Other non-current liabilities	18.75	20.25
	Total Non-Current Liabilities	31,231.14	38,248.24
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	12,793.54	12,793.54
	(ii) Trade payables	1,263.89	1,632.39
	(iii) Other financial liabilities	27,787.71	14,113.07
	(b) Other current liabilities	2,114.72	850.41
	(c) Provisions	688.74	709.51
	(d) Current tax liabilities (Net)	-	-
	Total Current liabilities	44,648.60	30,098.92
	Total Equity and Liabilities	70,020.03	73,963.03



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Notes to the financial results:

- 1 The above results were reviewed by the audit committee at their meeting held on 13-12-2017 and thereafter approved by Board of Directors at their meeting held on 14-12-2017
- 2 The statutory auditors of the company have carried out limited review of the aforesaid results.
- 3 The standalone financial results for the quarter ended September 30, 2017 have been prepared in accordance with the Companies (Indian Accounting Standard) 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 the transition date of April 1, 2016

The Ind AS compliant corresponding figures for the previous quarter have not been subjected to review. However, the Company's management has exercised due diligence to ensure that such financial results provided a true and fair view of its affairs.

- 4 Reconciliation of the net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Description	Quarter ended 30.09.2016 Rs. In lakh	Half Year ended 30.09.2016 Rs. In lakh
Net profit as per previous GAAP (Indian GAAP)	(2,070.41)	(4,337.32)
Provisions for receivable on Expected credit loss model	(2.16)	56.26
Fair valuation on account of Preference shares issued	(91.35)	(182.70)
Employee Benefits Expenses	24.42	24.43
Deferred tax impact on above	0.67	(17.38)
Others	(10.92)	2.62
Net Profit as per Ind AS	(2,149.75)	(4,454.09)
Other comprehensive income (net of tax expenses)	(11.97)	(26.53)
Total comprehensive income	(2,161.72)	(4,480.62)

- 5 At the moment the Company is having only one reportable segment in accordance with Ind AS 108 (segment reporting) as the business under proposed real estate segment is yet to commence.
- 6 The previous period figures have been regrouped/rearranged wherever found necessary.
- 7 The Standalone financial results of the Company are available on the web site of the company i.e. www.pdindia.com and on website of the BSE (www.bseindia.com) & NSE (www.nseindia.com)

For & on behalf of the Board of Directors

Govind Das Garg
Director
DIN 00520067



Place: Indore
Date: 14th December 2017

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Standalone Limited Review Report

Limited Review Report to

The Board of Directors of Parenteral Drugs (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **Parenteral Drugs (India) Limited** for the quarter and half year ended 30th September, 2017 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This statement 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 Engagements (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 results are free of material misstatement.

A review is limited primarily to inquiries of company personnel and an analytical procedure 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 i.e. IND AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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.

Date -14-12-2017

Place- Indore (MP)



For Singhal Ajion & Co.

Chartered Accountants

(CA Kamal Jain)

M.No. 406604

FRN 013995C



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UN AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2017

(Rs in Lakh)						
Sr. No.	Particulars	Quarter Ended 30-09-2017 (Unaudited)	Quarter Ended 30-06-2017 (Unaudited)	Quarter Ended 30-09-2016 (Unaudited)	Year to Date 30-09-2017 (Unaudited)	Year to Date 30-09-2016 (Unaudited)
				(Ref. note 5 below)		(Ref. note 5 below)
I	(a) Revenue From Operation	7358.85	6244.18	6,367.76	13603.03	14128.65
II	(b) Other Income	25.20	71.29	6.56	96.49	11.97
III	Total Income (I+II)	7384.05	6315.47	6,374.32	13699.52	14140.62
IV	Expenditure					
	Cost of Material Consumed	2418.32	2351.71	2,988.06	4770.03	5707.93
	Purchase of Stock In Trade	1508.40	2355.79	1,449.74	3864.19	3573.15
	Change in Inventories of Finished Goods, Stock In trade and Work in Progress	732.67	175.80	(340.80)	908.47	193.28
	Employee Benefit Expenses	425.38	440.98	480.21	866.36	950.40
	Finance costs	2527.96	2307.80	2,139.91	4835.76	4211.05
	Depreciation and Amortisation Expenses	602.40	602.40	606.40	1204.81	1201.15
	Other Expenditure	2742.48	1785.39	1,793.93	4527.88	3955.34
	Total Expenses (IV)	10957.61	10019.88	9,117.45	20977.49	19792.30
V	Profit / (Loss) before exceptional items and Tax (I-IV)	(3,573.56)	(3,704.41)	(2,743.13)	(7,277.97)	(5,651.68)
VI	Exceptional items	-	-	-	-	-
VII	Profit / (Loss) before Tax (V-VI)	(3,573.56)	(3,704.41)	(2,743.13)	(7,277.97)	(5,651.68)
VIII	Tax Expenses					
	(1) Current Tax	-	-	-	-	-
	(2) Deferred Tax	(608.71)	(527.24)	(401.36)	(1135.95)	(786.76)
IX	Net Profit / (Loss) for the period from continuing operations (VII-VIII)	(2,964.85)	(3,177.17)	(2,341.77)	(6,142.02)	(4,864.92)
X	Net Profit / (Loss) for the period from discontinuing operations	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-
XII	Net Profit / (Loss) from discontinued operations (after Tax) (X-XI)	-	-	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	(2,964.85)	(3,177.17)	(2,341.77)	(6,142.02)	(4,864.92)
XIV	Other Comprehensive Income					
	A (i) Item that will not be reclassified to Profit or loss	(60.06)	(0.44)	(11.97)	(60.50)	(26.53)
	(ii) Income tax relation to Item that will not be reclassified to	-	-	-	-	-
	B (i) Item that will be reclassified to Profit or loss	-	-	-	-	-
	(ii) Income tax relation to Item that will be reclassified to Profit or loss	-	-	-	-	-
XV	Total comprehensive Income for the period (XIII+XIV) (comprising profit (loss) and other comprehensive income for the period)	(3,024.91)	(3,177.61)	(2,353.74)	(6,202.52)	(4,891.45)
XVI	Paid Up Equity share capital (Face value Rs.10/-each)	2,981.63	2,981.63	2,981.63	2,981.63	2,981.63
XVII	Earnings per share (for continuing operation) :					
	(a) Basic	(9.94)	(10.66)	(7.85)	(20.60)	(16.32)
	(b) Diluted	(9.94)	(10.66)	(7.85)	(20.60)	(16.32)
XVIII	Earnings per share (for discontinued operation) :					
	(a) Basic	-	-	-	-	-
	(b) Diluted	-	-	-	-	-
XIX	Earnings per share (for discontinued & continuing operation) :					
	(a) Basic	(9.94)	(10.66)	(7.85)	(20.60)	(16.32)
	(b) Diluted	(9.94)	(10.66)	(7.85)	(20.60)	(16.32)

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Statement of Assets and Liabilities:		Consolidated	
Sr. No.	Particulars	As at 30-09-2017 (Unaudited)	As at 30-09-2016 (Unaudited)
I.	ASSETS		
(1)	Non-current assets		
	(a) Property, plant and equipment	72,679.77	75,110.24
	(b) Capital work-in-progress	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets		
	(i) Investments	0.10	27.52
	(ii) Loans	372.96	416.63
	(iii) Others	222.67	214.42
	(e) Other non-current assets	818.75	853.13
	Total Non-current assets	74,094.25	76,621.93
(2)	Current assets		
	(a) Inventories	4,125.71	5,371.91
	(b) Financial Assets		
	(i) Investments	-	-
	(ii) Trade receivables	6,209.93	9,226.63
	(iii) Cash and cash equivalents	14.12	44.47
	(iv) Bank balances other than (iii) above	72.49	211.34
	(v) Loans	496.44	499.13
	(vi) Others	-	-
	(c) Other Current Assets	235.56	364.74
	Total Current assets	11,154.25	15,718.22
	Total Assets	85,248.50	92,340.15
II.	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity share capital	2,981.63	2,981.63
	(b) Other Equity	(10,948.35)	2,224.39
	Total Equity	(7,966.72)	5,206.02
	LIABILITIES		
(1)	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	46,910.60	52,961.53
	(ii) Other financial liabilities	-	-
	(b) Provisions		
	(c) Deferred tax liabilities (Net)	(5,271.54)	(3,970.03)
	(d) Other non-current liabilities	18.75	20.25
	Total Non-Current Liabilities	41,657.81	49,011.75
(2)	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	15,457.51	15,224.92
	(ii) Trade payables	5,274.16	6,560.14
	(iii) Other financial liabilities	28,752.68	15,016.58
	(b) Other current liabilities	1,295.81	524.02
	(c) Provisions	777.25	796.72
	(d) Current tax liabilities (Net)	-	-
	Total Current liabilities	51,557.41	38,122.38
	Total Equity and Liabilities	85,248.50	92,340.15

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Notes to the financial results:

- 1 The above results were reviewed by the audit committee at their meeting held on 13-12-2017 and thereafter approved by Board of Directors at their meeting held on 14-12-2017 respectively.
- 2 The statutory auditors of the company have carried out limited review of the aforesaid results.
- 3 Additional information on standalone financial results are given below:

Particulars	Rs. In Lakh		Rs. In Lakh		Rs. In Lakh	
	Quarter Ended 30-09-2017	(Unaudited)	Quarter Ended 30-06-2017	(Unaudited)	Quarter Ended 30-09-2017	(Unaudited)
Total Income from operations	1,108.31		1,174.80		1,764.80	
Profit/Loss before tax	(2,906.18)		(2,695.49)		(2,593.17)	
Profit/Loss after tax	(2,330.95)		(2,141.62)		(2,161.72)	

- 4 The Consolidated financial results for the quarter ended September 30, 2017 have been prepared in accordance with the Companies (Indian Accounting Standard) 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 the transition date of April 1, 2016. The Ind AS compliant corresponding figures for the previous quarter have not been subjected to review. However, the Company's management has exercised due diligence to ensure that such financial results provided a true and fair view of its affairs.

- 5 Reconciliation of the net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS is given below:-

Description	Quarter ended 30.09.2016		Half year ended 30.09.2016	
	Rs. In lakh	Rs. In lakh	Rs. In lakh	Rs. In lakh
Net profit as per previous GAAP (Indian GAAP)	(2214.31)		(4645.71)	
Provisions for receivable on Expected credit loss model	1.03		53.73	
Fair valuation on account of Preference shares issued	(141.69)		(283.39)	
Deferred tax impact on above	(0.32)		(16.60)	
Others	13.54		27.05	
Net Profit as per Ind AS	(2341.75)		(4864.92)	
Other comprehensive income (net of tax expenses)	(11.98)		(26.53)	
Total comprehensive income	(2353.73)		(4891.45)	

- 6 At the moment the Company is having only one reportable segment in accordance with Ind AS 108 (segment reporting) as the business under proposed real estate segment is yet to commence.
- 7 The previous period figures have been regrouped/rearranged wherever found necessary.
- 8 The Consolidated financial results of the Company are available on the web site of the company i.e. www.pdindia.com and on website of the BSE (www.bseindia.com) & NSE (www.nseindia.com)

For & on behalf of the Board of Directors

Place: Indore
Date: 14th December 2017

Govind Das Gara
Director
DIN 00520067



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Consolidated Limited Review Report

Limited Review Report to

The Board of Directors of Parenteral Drugs (India) Limited

We have reviewed the accompanying statement of unaudited financial results of **Parenteral Drugs (India) Limited** and its subsidiaries for the quarter and half year ended **30th September, 2017** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement 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 Engagements (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 results are free of material misstatement.

A review is limited primarily to inquiries of company personnel and an analytical procedure 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.

The financial results and other financial information of the subsidiaries have not been subjected to review and have been presented based on the financial information compiled by the company.

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 i.e. IND AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 Singhal Ajion & Co.

Chartered Accountants

Date -14-12-2017

Place- Indore (MP)

(CA Kamal Jain)

M.No. 406604

FRN 013995C

