

CELESTIAL BIOLABS LIMITED

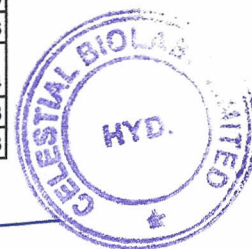
Plot No.59, Road No.12, TSII Tech Park, IDA Nacharam, Hyderabad-500076

Audited Financial Results for the Quarter/Year Ended March,31 2018

PART-I

(Rs in Lakhs)

S.No.	Particulars	Quarter ended			Year Ended	
		31.03.2018 (audited)	31.12.2017 (unaudited)	31.03.2017 (audited)	31.03.2018 (audited)	31.03.2017 (audited)
	Income from operations					
1	a) Sales/Income from operations	1,635.74	1,717.77	1,296.64	4,281.46	3,866.23
	b) Other Operating Income	0	0.04	0	0.04	0.00
	Total income from operations	1,635.74	1,717.81	1,296.64	4,281.50	3,866.23
	Expenses					
	a) Cost of materials consumed	0.00	1.39	120.80	10.80	781.90
	b) Power and Fuel	0.00	0.00	0.00	0.00	0.00
	c) Purchase of Traded Products	991.19	1,232.30	816.27	2,490.61	1,947.45
2	d) (Increase) / Decrease in Stock	90.10	191.89	-107.66	366.59	44.04
	e) Employee Benefits Expense	26.07	15.60	40.65	63.40	108.05
	f) Depreciation and amortization	191.81	192.58	82.60	769.54	330.40
	g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	127.78	18.46	193.71	167.16	285.14
	Total expenses	1,426.95	1,652.22	1,146.37	3,868.10	3,496.98
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	208.79	65.59	150.27	413.40	369.25
4	Other Income	0.00	0	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	208.79	65.59	150.27	413.40	369.25
6	Finance cost	2.19	0.25	1.70	2.54	1.81
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	206.60	65.34	148.57	410.86	367.44
8	Exceptional items	0.00	0	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7 + 8)	206.60	65.34	148.57	410.86	367.44
10	Tax expense	52.60	0.00	28.31	78.29	70.02
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	154.00	65.34	120.26	332.57	297.42
12	Extraordinary Items (net of tax expenses)	13.06	0.00	(35.98)	13.06	(35.98)
13	Net Profit / (Loss) for the period (11 ± 12)	167.06	65.34	156.24	345.63	333.40
14	Paid-up Equity Share Capital (Face Value of Rs.10/- per share)	2258.63	2258.63	2258.63	2258.63	2258.63
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	7971.46	6957.27	7625.84	8003.84	7625.84
16	Earning Per Share - Basic	0.74	0.29	0.69	1.53	1.48
	Earning Per Share - Diluted	0.74	0.29	0.69	1.53	1.48

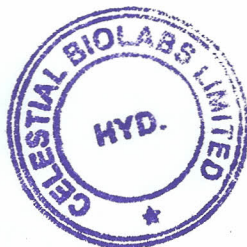


Notes

- 1) The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 30.05.2018
- 2) The Statutory Auditors have carried out a Audit of the Financial results for the quarter/ year ended 31st March,2018 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 31st March,2017 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 31st March,2017 is as follows:

In Lakhs	
Particulars	Amount
Profit/Loss as per previous GAAP	156.24
Net Profit as per Ind - AS	156.24

HYDERABAD
Date: 31.05.2018




MANAGING DIRECTOR

Particulars	Note No.	31.03.2018	31.03.2017
EQUITY AND LIABILITIES			
Shareholders' funds			
a) Share capital	3	2,258.63	2,258.63
b) Reserves and surplus	4	7,971.46	7,625.84
Warrant Application Money Pending Allotment	5	-	-
		10,230.09	9,884.47
Non- current liabilities			
a) Long-term borrowings	6	832.00	825.00
b) Deferred tax liabilities (net)	7	-2.65	10.41
		829.35	835.41
Current liabilities			
a) Trade payables	8	43.36	42.38
b) Other current liabilities	9	27.59	14.69
c) Short-term provisions	10	155.05	77.70
		226.00	134.77
TOTAL		11,285.44	10,854.65
ASSETS			
Non- current assets			
a) Fixed assets	11		
i) Tangible assets		1,284.45	1,327.98
ii) In-Tangible assets		4,032.01	4,756.85
iii) Capital work - in - progress		2,955.81	2,955.81
b) Non Current Investments	12	30.10	30.10
		8,302.36	9,070.74
Current assets			
a) Inventories & Traded Goods	13	395.77	771.77
b) Trade receivables	14	2,070.33	825.49
c) Cash and cash equivalents	15	0.99	41.13
d) Short-term loans and advances	16	67.69	67.69
e) other Current Assets	17	448.30	77.83
		2,983.08	1,783.91
TOTAL		11,285.44	10,854.65
Accounting policies	2		
Notes on financial statements	3 to 35		

 For K Kulasekhar & Co.
 Chartered Accountants
 FRN: 011536S


 K Kulasekhar
 Proprietor
 M.NO.218278

 Place: Hyderabad
 Date: 31.05.2018

For and on Behalf of the Board


 Dr.A.N.Singh
 Managing Director


 Amit Kumar Singh
 Director