

**NATURAL
CAPSULES
LIMITED**

Regd. Office :
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Tel : 080-26671573, 26671571, 26671581,
Fax : 080-26671582
Email : info@naturalcapsules.com
URL : <http://www.naturalcapsules.com>
CIN No. : L8510KA, 93300001742

VINCOTTE

ISO 9001 : 2008



Date: 11.10.2017

Place: Bengaluru

To
Mr. Rakesh Parekh
Special Assistant
Listing Compliance
BSE Ltd.

Security Code: **524654**

Dear Sir,

Sub: Submission of Revised Financial statements for the quarter ended 30.06.17

With reference to your mail dated 12.09.2017, we have enclosed the Revised Financial Statements along with limited review report for the quarter ended 30.06.17.

This is for your information and records.

Thanking You,

Yours Faithfully,
For Natural Capsules Limited

Skandan.P.Jain
Company Secretary



NATURAL CAPSULES LIMITED
 NO.102, SHRESHTA BHUMI, NO.87, K.R.ROAD, BANGALORE-560 004
 Ph. 26671571/573, Fax 26671562, E-mail : Info@naturalcapsules.com / CIN: L85110KA1993PLCO14742
UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2017

(Rs.in Lakhs)

Sl. No.	PARTICULARS	QUARTER ENDED	
		30-06-2017	30-06-2016
		UNAUDITED	UNAUDITED
1	Revenue from operations	1,118.13	1,304.90
2	Other Income	14.44	18.46
3	Total Income (1+2)	1,132.57	1,323.36
4	Expenses		
a)	Cost of Material consumed	493.12	582.44
b)	Purchase of stock-in-trade	-	-
c)	(Increase) / Decrease in stock in trade	(53.31)	(13.80)
d)	Employees benefits expense	133.26	150.89
e)	Duties & Taxes	101.92	129.79
f)	Finance cost	8.77	17.81
g)	Depreciation	99.88	108.68
h)	Other Expenses	442.74	372.63
	Total Expenses	1,226.38	1,348.44
5	Profit before tax(3 - 4)	(93.81)	(25.08)
6	Tax Expense	(34.59)	(9.78)
	- Current Tax	-	-
	-Income tax (Prior year)	-	0.42
	- Deferred Tax	(34.59)	(10.20)
7	Net Profit (+) / Loss (-) from ordinary activities after tax (5 - 6)	(59.22)	(15.30)
8	Other Comprehensive income (OCI)		
a)	Items that will not be reclassified to profit or loss (net of tax)	-	-
b)	Items that will be reclassified to profit or loss (net of tax)	-	-
9	Total Comprehensive Income (OCI)		
10	Paid-Up Equity Share Capital (face value per share Rs.10/-)	623.27	579.27
11	Earnings Per Share of (before & after extraordinary items) Rs. 10/-		
(a)	Basic	(0.095)	(0.026)
(b)	Diluted	NA	NA

The reconciliation of profit after tax as previously reported on account of transition from previous India GAAP to Ind AS for the quarter ended June 30, 2016 are as under:

(Rs.in Lakhs)

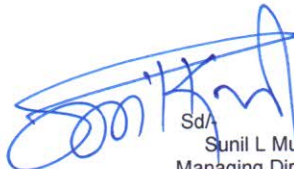
Particulars	For the Qtr ended 30/06/2016
Profit After Tax as reported under previous GAAP	(15.30)
Fair Value changes of Forward Contracts	-
Others	-
Deferred tax impact on above adjustment	-
Net Profit for the period under Ind - AS	(15.300)
Actual Gain / Loss on defined benefit plan recognized in OCI (net of Deferred tax)	-
Total Comprehensive income for the period under Ind-AS	-

Note:

- The Company has adopted Indian Accounting Standards (Ind AS) from 1st April 2017 (transition date being April 1, 2016) and accordingly, these financial results have been prepared in accordance with the recognition and measurement principles laid down in the IND AS 34 Interim Financial reporting as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The Ind AS financial results and financial information for the quarter ended June 30, 2016 have not been subjected to any limited review and have been presented based on the information compiled by the Management. However, the Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange website www.bseindia.com and on the Company's website, www.naturalcapsules.com.
- These financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013.
- The above financial results reviewed by the audit committee, have been approved and taken on record by the Board of Directors at their meeting held on 09-08-2017
- The statutory auditors of the company have carried out limited review of financial results for the quarter ended 30-06-2017
- Previous years figures have been regrouped wherever necessary.
- Position of investor complaints for the quarter ended 30-06-2017

Particulars	No. of complaints
Pending as on 01-04-2017	0
Received during the quarter	2
Resolved during the quarter	2
Pending as on 30-06-2017	0

Place : Bangalore
 Date : 09-08-2017

Sd/

 Sunil L. Mundra
 Managing Director
 DIN : 00214304



Report on Limited Review of Interim Financial Information

The Board of Directors,
M/s Natural Capsules Limited,
Bangalore

Introduction

We have reviewed the accompanying statement of unaudited financial results of M/s **Natural Capsules Limited** ("the company"), for the quarter ended 30th June, 2017 ("the statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

Scope of Review

We conducted our review of the Statement 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 Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

Conclusion

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Bangalore
9th August, 2017

For Gnanoba & Bhat,
Chartered Accountants,
Firm Registration No. 000939S




K.R. Gnanoba
Partner
Mem. No. 023137