



**Oceanaa Biotek Industries Limited**

Regd. off.  
15, Zackaria colony, 4th street, Choolaimedu,  
Chennai - 600 094.

Corp.off.  
No. 6, 1st Floor, Wellington Estate Complex,  
No. 53, Ethiraj Salai, Egmore, Chennai - 600 008.  
Tel: +91 44 3024 1900 | Fax: +91 44 3024 1990  
E-mail: obil@oceanaabiotek.com

**CIN: L15549TN2005PLC057919**

To  
The Board of Directors,  
Oceanaa Biotek Industries Limited  
No. 15, Zackaria Colony, 4th street,  
Choolaimedu, Chennai – 600 094,  
Tamil Nadu

Dear Sir/Madam,

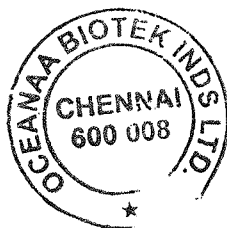
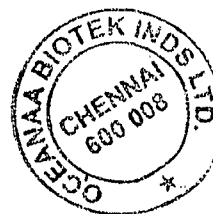
We hereby confirm the following in respect of the unaudited financial statements for the half year ended on 30<sup>th</sup> September, 2016 being presented before the Board at the meeting to be held on 20<sup>th</sup> October, 2016.

- (1) That to the best of our knowledge, the financial results do not contain any false or misleading statement of figures.
- (2) That to the best of our knowledge, the financial results do not omit any material fact which may make the statements or figures contained therein misleading.

Yours sincerely

Place: Chennai  
Date: 20.10.2016

**Vimalla Joseb**  
Managing Director  
DIN: 00849207



**For Oceanaa Biotek Industries Limited**

**Managing Director**

Laboratory : Pudukkuppam Village,  
Mandavai Post, Marakkanam,  
Indivanam Taluk, Villupuram District,  
Tamil Nadu 604 303.  
Tel: +91 4147 302300  
[www.oceanaabiotek.com](http://www.oceanaabiotek.com)

ANNEXURE I To Clause 33

**M/S. OCEANAA BIOTEK INDUSTRIES LIMITED**  
**CIN: L15549TN2005PLC057919**  
**NO.15, ZACKARIA COLONY, 4TH STREET,**  
**CHOLLAIMEDU, CHENNAI - 600094.**

**Statement of Standalone Unaudited Results for the Half Year and 6 Months ended 30.09.2016**

Part I

₹ in lakhs except earnings per share and share information/data

Half year ended 30/09/2016

| S.No   | Particulars   | 6 months ended                   | Preceding 6 months ended     | Corresponding 6 months ended in the previous year | Year to date figures for the current period ended 30.09.2016 | Year to date figures for the previous period ended 30.09.2015 | Previous Accounting year ended |
|--------|---|----------------------------------|------------------------------|---|--|---|--------------------------------|
|        |   | 30th September 2016<br>Unaudited | 31st March 2016<br>Unaudited | 30th September 2015<br>Unaudited                  | 30th September 2016<br>Unaudited                             | 30th September 2015<br>Unaudited                              | 31st March 2016<br>Audited     |
| 1      | <b>Income from Operations</b>   |                                  |                              |   |  |   |                                |
|        | (a) Net Sales/Income from Operations (Net of excise duty)   | 2,354.91                         | 1,708.46                     | 1504.92   | 2,354.91   | 1504.92   | 1,233.38                       |
|        | (b) Other Operating Income  | 0.10                             | 0.28                         | 0.00  | 0.10   | 0.00  | 0.27                           |
|        | <b>Total Income from operations (net)</b>   | <b>2,355.01</b>                  | <b>1,708.73</b>              | <b>1504.92</b>                                    | <b>2,355.01</b>  | <b>1504.92</b>  | <b>1,233.65</b>                |
| 2      | <b>Expenses</b>   |                                  |                              |   |  |   |                                |
|        | a. Cost of materials consumed   | 0.00                             | 0.00                         | 0.00  | 0.00   | 0.00  | 0.00                           |
|        | b. Purchase of stock-in-trade   | 1294.58                          | 1,182.46                     | 1143.71   | 1294.58  | 1143.71   | 2,326.17                       |
|        | c. Changes in inventory of finished goods, work-in-progress and stock-in-trade  | 164.97                           | -472.55                      | 0.00  | 164.97   | 0.00  | -472.55                        |
|        | d. Employee benefit expenses  | 110.12                           | 76.11                        | 69.51   | 110.12   | 69.51   | 145.62                         |
|        | e. Depreciation and amortisation expenses   | 55.06                            | 106.83                       | 27.86   | 55.06  | 27.86   | 134.19                         |
|        | f. Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately) | 498.94                           | 585.56                       | 123.44  | 498.94   | 123.44  | 709.00                         |
|        | <b>Total Expenses</b>   | <b>2123.69</b>                   | <b>1478.41</b>               | <b>1364.02</b>                                    | <b>2123.69</b>   | <b>1364.02</b>  | <b>2,843.43</b>                |
| 3      | <b>Profit/(Loss) from Operations before other income, finance costs and Exceptional Items (1-2)</b>                       | <b>231.33</b>                    | <b>230.33</b>                | <b>140.90</b>                                     | <b>231.33</b>  | <b>140.90</b>   | <b>373.23</b>                  |
| 4      | <b>Other income</b>   | 0.00                             | 2.90                         | 0.00  | 0.00   | 0.00  | 0.00                           |
| 5      | <b>Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>                            | <b>231.33</b>                    | <b>227.43</b>                | <b>140.90</b>                                     | <b>231.33</b>  | <b>140.90</b>   | <b>373.23</b>                  |
| 6      | <b>Finance costs</b>  | 1.10                             | 2.90                         | 0.00  | 1.10   | 0.00  | 2.90                           |
| 7      | <b>Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5+6)</b>                      | <b>230.22</b>                    | <b>224.43</b>                | <b>140.90</b>                                     | <b>230.22</b>  | <b>140.90</b>   | <b>368.33</b>                  |
| 8      | <b>Exceptional items</b>  | 0.00                             | 7.48                         | 7.50  | 0.00   | 7.50  | 14.98                          |
| 9      | <b>Profit / (Loss) from Ordinary Activities before tax (7+8)</b>  | <b>230.22</b>                    | <b>231.93</b>                | <b>133.40</b>                                     | <b>230.22</b>  | <b>133.40</b>   | <b>359.35</b>                  |
| 10     | <b>Tax expenses</b>   | 72.29                            | 100.66                       | 34.97   | 72.29  | 34.97   | 135.63                         |
| 11     | <b>Net Profit (+)/(Loss) from Ordinary Activities after tax (9+10)</b>  | <b>157.92</b>                    | <b>119.30</b>                | <b>98.43</b>                                      | <b>157.92</b>  | <b>98.43</b>  | <b>217.72</b>                  |
| 12     | <b>Extraordinary item (net of tax expenses Rs)</b>  | 0.00                             | 0.00                         | 0.00  | 0.00   | 0.00  | 0.00                           |
| 13     | <b>Net Profit / (Loss) for the period (11+12)</b>   | <b>157.92</b>                    | <b>119.30</b>                | <b>98.43</b>                                      | <b>157.92</b>  | <b>98.43</b>  | <b>217.72</b>                  |
| 14     | <b>Share of Profit/(Loss) of associates*</b>  | 0.00                             | 0.00                         | 0.00  | 0.00   | 0.00  | 0.00                           |
| 15     | <b>Minority Interest*</b>   | 0.00                             | 0.00                         | 0.00  | 0.00   | 0.00  | 0.00                           |
| 16     | <b>Net Profit / (Loss) after taxes, minority interest and share of profit/(loss) of associates (13+14+15)*</b>            | <b>157.92</b>                    | <b>119.30</b>                | <b>98.43</b>                                      | <b>157.92</b>  | <b>98.43</b>  | <b>217.72</b>                  |
| 17     | <b>Paid-up equity share capital (Face value of the share shall be indicated)</b>  | <b>102,000,000</b>               | <b>60,000,000</b>            | <b>60,000,000</b>                                 | <b>102,000,000</b>   | <b>60,000,000</b>   | <b>60,000,000</b>              |
| 18     | <b>Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year</b>                            | <b>334.69</b>                    | <b>75.97</b>                 | <b>520.80</b>                                     | <b>334.69</b>  | <b>520.80</b>   | <b>596.77</b>                  |
| 19(i)  | <b>Earnings Per Share (before extraordinary items) (of Face Value Rs.10/- each) (not annualised):</b>                     |                                  |                              |   |  |   |                                |
|        | (a) Basic   | 1.55                             | 1.99                         | 1.64  | 1.55   | 1.64  | 3.63                           |
|        | (b) Diluted   | 1.55                             | 1.99                         | 1.64  | 1.55   | 1.64  | 3.63                           |
| 19(ii) | <b>Earnings Per Share (after extraordinary items) (of Face Value Rs.10/- each) (not annualised):</b>                      |                                  |                              |   |  |   |                                |
|        | (a) Basic   | 1.55                             | 1.99                         | 1.64  | 1.55   | 1.64  | 3.63                           |
|        | (b) Diluted   | 1.55                             | 1.99                         | 1.64  | 1.55   | 1.64  | 3.63                           |

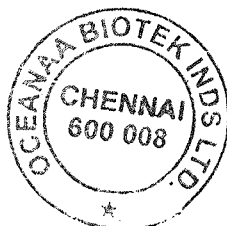
**Notes:**

- The Unaudited Financial results were reviewed by the Audit Committee and taken on record by the Board of directors at their meeting held on 20th October, 2016
- Figures of the previous period/year are reclassified / regrouped or rearranged wherever necessary to make it comparable.
- There are no separate reportable segments for the half year ended 30th September, 2016 as per Accounting Standard 17 on segment reporting notified under the Companies (Accounting Standard) Rules 2014.
- The Company had issued and allotted 42,00,000 bonus shares of ₹10/- each amounting to ₹20,00,000 on 30th July, 2016
- There were no Investors' Complaints pending/revolved during the period.
- The Statutory Auditor of the Company has carried out limited review for the half year ended 30th September, 2016

For and on behalf of the Board of Directors

Place: Chennai  
Date : 20/10/2016

Vimalia Joseb  
Managing Director  
DIN: 00849207



For Oceanaa Biotech Industries Limited

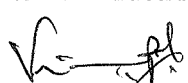
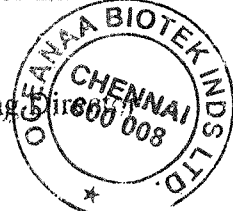
*[Signature]*  
Managing Director

M/S. OCEANAA BIOTEK INDUSTRIES LIMITED  
CIN: L15549TN2005PLC057919  
NO.15, ZACKARIA COLONY, 4TH STREET,  
CHOO LAIMEDU, CHENNAI - 600094.

STATEMENT OF ASSETS & LIABILITIES

| ₹ in lakhs   |                                 |                                  |
|--|---------------------------------|----------------------------------|
| Standalone Statement of Assets and Liabilities     | As at (Current half year ended) | As at (Previous half year ended) |
| Particulars  | 30th September 2016             | 30th September 2015              |
|  | Unaudited                       | Unaudited                        |
| <b>A EQUITY AND LIABILITIES</b>                    |                                 |                                  |
| <b>1 Shareholder's Funds</b>                       |                                 |                                  |
| (a) Share Capital                                  | 1,020.00                        | 600.00                           |
| (b) Reserves and Surplus                           | 334.69                          | 520.80                           |
| (c) Money received against share warrants          | -                               | -                                |
| <b>Sub-Total-Shareholders' funds</b>               | <b>1,354.69</b>                 | <b>1,120.80</b>                  |
| <b>2 Share application money pending allotment</b> | -                               | -                                |
| <b>3 Minority Interest*</b>                        | -                               | -                                |
| <b>4 Non-current Liabilities</b>                   |                                 |                                  |
| (a) Long-term borrowings                           | -                               | -                                |
| (b) Deferred tax liabilities (net)                 | -                               | 4.27                             |
| (c) Other long-term liabilities                    | -                               | -                                |
| (d) Long term provisions                           | -                               | -                                |
| <b>Sub-Total-Non-current liabilities</b>           | <b>-</b>                        | <b>4.27</b>                      |
| <b>5 Current Liabilities</b>                       |                                 |                                  |
| (a) Short-term borrowings                          | 5.99                            | 9.50                             |
| (b) Trade payables                                 | 541.34                          | 327.54                           |
| (c) Other current liabilities                      | 37.73                           | 6.55                             |
| (d) Short term provisions                          | 149.49                          | 76.72                            |
| <b>Sub-Total-current liabilities</b>               | <b>734.56</b>                   | <b>420.31</b>                    |
| <b>TOTAL OF EQUITY AND LIABILITIES</b>             | <b>2,089.26</b>                 | <b>1,545.38</b>                  |
| <b>B ASSETS</b>                                    |                                 |                                  |
| <b>1 Non-Current Assets:</b>                       |                                 |                                  |
| (a) Fixed Assets                                   | 631.21                          | 769.50                           |
| (b) Non-current Investments                        | -                               | -                                |
| (c) Deferred tax assets (net)                      | 12.19                           | -                                |
| (d) Long-term loans and advances                   | 0.03                            | -                                |
| (e) Other non-current assets                       | 0.00                            | -                                |
| <b>Sub-Total-Non-current assets</b>                | <b>643.44</b>                   | <b>769.50</b>                    |
| <b>2 Current Assets</b>                            |                                 |                                  |
| (a) Current Investments                            | 5.34                            | -                                |
| (b) Inventories                                    | 307.57                          | -                                |
| (c) Trade receivables                              | 406.15                          | 719.62                           |
| (d) Cash and Cash equivalents                      | 22.62                           | -18.99                           |
| (e) Short-term loans and advances                  | 704.11                          | 67.74                            |
| (f) Other current assets                           | -                               | 7.50                             |
| <b>Sub-total - Current assets</b>                  | <b>1,445.81</b>                 | <b>775.88</b>                    |
| <b>TOTAL OF ASSETS</b>                             | <b>2,089.26</b>                 | <b>1,545.38</b>                  |

For Oceanaa Biotech Industries Limited

  
Managing Director  


Place: Chennai  
Date : 20/10/2016

For and on Behalf of the Board of Directors

  
Vimalla Joseb  
Managing Director  
DIN:00849207





**Elangovan and Co.,**  
Chartered Accountants

No.15 (Old No.4), Dr. Ranga Road  
Metro Homes, 3rd Floor  
Mylapore, Chennai - 600 004  
Ph: 044-24933267  
Mobile: +91 9962078267  
email: chennai@elangovanco.com  
sathishssca@gmail.com

**Annexure V**  
**Limited Review Report**

**Review Report to**  
**The Board of Directors**  
**Oceanaa Biotech Industries Limited**

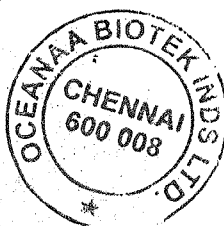
We have reviewed the accompanying statement of unaudited financial results of **Oceanaa Biotech Industries Limited** for the period ended 30<sup>th</sup> September, 2016 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Issuer's Management and has been approved by the Board of Directors/committee of Board of Directors of the Issuer. Our responsibility is to issue a report on these financial statements based on our review.

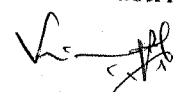
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Issuer's 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 recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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 Elangovan & Co.**  
**Chartered Accountants**  
**Firm Regn No. 006990S**

  
**S. Sathish Kumar**  
Partner  
M.No: 226384



**For Oceanaa Biotech Industries Limited**  
  
Managing Director

Place: Chennai  
Date: 20/10/2016