

November 15, 2018

To
The Department of Corporate Affairs
M/s. Bombay Stock Exchange Limited
25th Floor, Phiroz Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

SCRIP Code: 524564

Dear Sir/Madam,


Sub: Resubmission of Unaudited Financial Results for the Quarter and half year ended September 30, 2018 after attaching Statement of Assets and liabilities
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Further to our announcement of unaudited financial results on November 13, 2018, it was observed later that the statement of assets and liabilities as on September 30, 2018 was omitted inadvertently which forms a part of financial statements for the quarter and half year ended September 30, 2018. As a result, we are resubmitting the results with statement of assets and liabilities, other attachments and figures being same and attached again for your reference.

Request you to take the above on records under intimation to us.

This is for your information and records.

Yours truly
For **Gayatri Bioorganics Limited**


(C. V. Rayudu)
Whole Time Director
DIN: 03536579



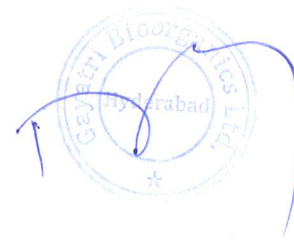
GAYATRI BIOORGANICS LIMITED

Registered office: B3, Third floor, 6-3-1090, TSR Towers, Raj Bhavan Road, Somajiguda, Hyderabad - 500 082
Website: www.gayatribioorganics.com, CIN: L24110TG1991PLC013512

Rs. in Lakhs

STATEMENT OF UNAUDITED STANDALONE FINANCIALS RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2018
(Rs. in Lakhs unless otherwise stated)

Sr.	Particulars	Quarter Ended			Six months ended		Year ended
		September 30, 2018	June 30, 2018	September 30, 2017	September 30, 2018	September 30, 2017	31.03.2018
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from operations (Refer Note 5)	-	-	-	-	-	-
2	Other Income	-	-	-	-	-	-
3	Total Revenue from operations (1+2)	-	-	-	-	-	-
4	Expenses (Refer Note 5)						
	Cost of Materials Consumed	-	-	-	-	-	-
	Changes in Inventories of Finished Goods and Work in Progress	-	-	-	-	-	-
	Employee Benefits Expenses	-	-	-	-	-	-
	Finance Cost	-	-	-	-	-	-
	Depreciation and Amortisation Expenses	-	-	-	-	-	-
	Other Expenses (Including Excise expense)	-	-	-	-	-	-
	Total Expenses	-	-	-	-	-	-
5	Profit/(Loss) before exceptional and extraordinary items and tax (3-4)	-	-	-	-	-	-
6	Exceptional Items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5-6)	-	-	-	-	-	-
8	Tax Expense	-	-	-	-	-	-
9	Profit/(Loss) from continuing operations	-	-	-	-	-	-
10	Profit/(Loss) from discontinuing operations (Refer Note 5)	174.41	(383.55)	(1,011.46)	(209.14)	(1,627.14)	(1,914.35)
11	Tax expense of discontinuing operations (Refer Note 5)	-	-	-	-	-	-
12	Profit/(Loss) from discontinuing operations after tax (10-11) (Refer Note 6)	174.41	(383.55)	(1,011.46)	(209.14)	(1,627.14)	(1,914.35)
13	Net Profit/(Loss) for the period (9+12)	174.41	(383.55)	(1,011.46)	(209.14)	(1,627.14)	(1,914.35)
14	Other Comprehensive Income (net of Tax)	(61.18)	-	(2.75)	(61.18)	-	(212.53)
15	Total Comprehensive Income/(Loss) (After tax) (13+14)	113.23	(383.55)	(1,014.21)	(270.32)	(1,627.14)	(2,126.89)
16	Paid-up Equity Share Capital	7,878.81	7,878.81	7,878.81	7,878.81	7,878.81	7,878.81
17	Earnings per share (In Rs.) (for discontinued operations)						
	Basic	0.14	(0.49)	(1.29)	(0.34)	(2.07)	(2.70)
	Diluted	0.14	(0.49)	(1.29)	(0.34)	(2.07)	(2.70)



Regd. & Corp. Office

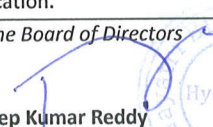
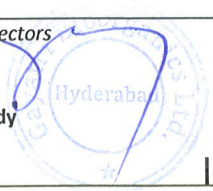
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NOTES

1	The above unaudited standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their respective meetings held on November 13, 2018.						
2	Pursuant to the approval from the members through postal ballot for disposal of its undertakings, the Company has entered into a Business Transfer Agreement (BTA) on 28th November 2016 with M/s. Blue Craft Agro Private Limited (BAPL), for transfer of its operations of manufacturing and selling of starch and its derivatives along with its units " Unit 1 situated at NH-9, Nandi Kandi Village, Sadasivpet mandal, Medak Dist, Telengana and Unit 2 situated at Balabadrapuram Village, Biccavole Mandal, East Godavari Dist, Andhra Pradesh along with other current and non current assets and liabilities of the Company as stated in BTA on a "slump sale" basis subject fulfillment of certain conditions. Operations are carried out in the Company pending adherence to conditions stated in BTA. Profit or Loss on such transfer has not been accounted in the books of the Company since the transfer has not consummated as at the period ended September 30,2018. The revenues and expenses arising out of operations have been presented as 'discontinuing operations' considering decision by the members for disposal of business.						
3	Operations are carried on by the company pending transfer of assets and liabilities in pursuance of BTA entered into with BAPL and hence entire revenue from operations represent revenue from Discontinued Operations (As per IND AS 105 –Non Currents Assets Held for Sale and Discontinued Operations issued by ICAI) of the Company.						
	Disclosure related to discontinuing operations are provided here under:						(Rs. In
	Particulars	Quarter Ended			Six months ended		Year ended
		September 30, 2018	June 30, 2018	September 30, 2017	September 30, 2018	September 30, 2017	31.03.2018
	Revenue from discontinuing operations	5,956.84	5,405.20	4,249.08	11,362.04	7,017.14	18,526.67
	Expenses from discontinuing operations	5,782.43	5,788.75	5,260.54	11,571.18	8,644.28	20,441.02
	Profit before tax from discontinuing operations	174.41	(383.55)	(1,011.46)	(209.14)	(1,627.14)	(1,914.35)
	Tax expense	-	-	-	-	-	-
	Profit / (Loss) after tax from discontinuing operations	174.41	(383.55)	(1,011.46)	(209.14)	(1,627.14)	(1,914.35)
	W.e.f April 1, 2018, the Company has adopted Ind AS 115 – "Revenue from contracts with customers" under the full retrospective approach. Accordingly, the comparatives have been adjusted to give the effect of Ind AS 115. The effect on adoption of Ind AS 115 was insignificant on the financial results.						
4	The financial results have been prepared on a going concern basis based on a Comfort letter received from promoters of the Company for continued support to the company with all necessary assistance including financial and operational pending finalisation and crystallisation of business plans and, pending transfer of assets and liabilities pursuant to BTA entered with BAPL.						
5	Matter of Qualification in the Auditor's Report						
	The accumulated losses As at March 31,2018 amounted to Rs.18,429 Lakhs,which has completely eroded the networth of the Company, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.						
	Management Response to Qualification in the Auditor's Report						
	The accounts have been prepared on a going concern basis based on Comfort letter received from Promoters for continued support to the company with all necessary assistance including financial and operational.						
6	The figures of earlier periods have been re-grouped, to be in conformity with current period's classification.						
	By order of the Board of Directors						
	 T.Sandeep Kumar Reddy Chairman DIN: 00005573						
	Place Hyderabad						
	Date 13/11/2018						



GAYATRI

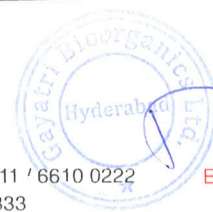
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I. STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

S.No.	Particulars	As at September 30 2018 (Unaudited)	As at March 31 2018 (Audited)
	Assets		
1	Non-Current Assets		
	(a) Property, Plant and Equipment	-	-
	(b) Capital Work in Progress	-	-
	(c) Intangible assets under development	-	-
	(d) Financial assets	0.15	0.15
	(i) Investments	-	-
	(ii) Other Financial Assets	-	-
	(e) Other Non-current Assets	-	-
		0.15	0.15
2	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	214.50	150.95
	(i) Trade Receivables	-	-
	(ii) Cash and Cash equivalents	-	-
	(iii) Bank balances other than (ii) above	12.44	11.97
	(iv) Other Financial Assets	-	-
		226.94	162.91
3	Sub-total		
3	Other Current assets		
	(a) Other Current assets	-	-
		-	-
4	Assets Held for Sale		
	(a) Assets held for sale	10,861.92	14,383.79
		10,861.92	14,383.79
	Total Assets	11,089.01	14,546.86
	EQUITIES AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	7,878.81	7,878.81
	(b) Other Equity	(18,390.00)	(18,119.68)
		(10,511.19)	(10,240.87)
	LIABILITIES		
1	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	170.16	170.16
	(ii) Other Financial liabilities	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (net)	-	-
		170.16	170.16
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,340.35	3,340.35
	(ii) Trade Payables	36.79	44.81
	(iii) Other Financial Liabilities	-	-
	(b) Other Current liabilities	-	-
	(c) Provisions	-	-
		3,377.15	3,385.17
3	Liabilities held for sale		
	Liabilities held for sale	18,052.89	21,232.40
		18,052.89	21,232.40
	Total Equity and Liabilities	11,089.01	14,546.86



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Independent Auditors' Report
To The Board of Directors
GAYATRI BIOORGANICS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of GAYATRI BIOORGANICS LIMITED ("the Company") for the quarter ended September 30, 2018 ("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 from time to time. This statement which is the responsibility of the Company's management and has been approved by its Board of Directors has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting standard 34 "Interim Financial Reporting" (IND AS 34), prescribed under Section 133 of the Companies Act, 2013 read with the relevant Rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement, based on our review.

2. We conducted our review of the said 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 from material misstatements. 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.

3. Emphasis of Matter

Attention is invited to Note 2 to the Statement regarding non-accounting of profit /loss arising out transfer of assets and liabilities pursuant to Business Transfer Agreement (BTA) entered into with Blue Craft Agro Private Limited (BAPL) for the reasons stated in the said note. Our opinion, is not qualified in respect of the said matter.

4. Basis for Qualified Conclusion

We draw attention to Note 4 to the Statement:

As at September 30, 2018 the accumulated losses amounted to Rs. Rs.18,639 Lakhs, which has completely eroded the networth of the Company. These conditions, along with other matters as set forth in the said Note, indicate the existence of a material uncertainty that may cast significant doubt about the Company's ability to continue as a going concern.



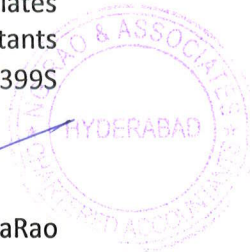


5. Qualified Conclusion

In our opinion and to the best of our information and according to the explanations given to us, except for the matter described in the Paragraph 4 above (Basis for Qualified Conclusion), nothing has come to our attention that causes us to believe that the said Statement of unaudited financial results prepared in accordance with applicable Accounting Standards specified under Section 133 of the Companies Act 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognised accounting practices and policies, has not disclosed the information required to be disclosed under 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 N G Rao & Associates
Chartered Accountants
Firm Registration No.009399S


G Nageswara Rao
Partner
Membership No: 207300



Hyderabad, November 13, 2018