

CIN- L72200TG1997PLC028374

To  
Mr. Harshad Babade  
Assistant Manager  
Listing Compliance  
BSE Limited  
P J Towers, Dalal Street,  
Mumbai -400 001

Date: 21.02.2019

Dear Sir,

Sub: Discrepancies in Financial Result for the quarter ended December -2018  
Ref: Your email dated Feb 20, 2019

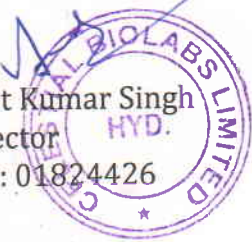
With respect to the cited subject and the above reference, we would like to inform you that the standalone limited review report was erroneously skipped at the time of submission of results. We sincerely regret for the inconvenience caused. We undertake that in future we shall take utmost care while disseminating any information. In case you need any more information / explanation, the undersigned is obliged to furnish.

Standalone limited review report for the quarter ended December, 2018 is enclosed.

Thanking you  
Yours truly

For Celestial Biolabs Limited

Amit Kumar Singh  
Director  
DIN: 01824426



Encl: a/a

**CELESTIAL BIOLABS LIMITED**  
 Plot No.59, Road No.12, TSIC Tech Park, IDA Nacharam, Hyderabad-500 076  
 Unaudited Financial Results for the Quarter Ended December, 31st 2018

S.No.	Particulars	Rs In Lacs					Previous Year Ended 31.03.2018 (Audited)
		Quarter Ended			Nine Months Ended		
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	
I	<b>Income from operations</b>	1246.74	1683.51	1717.77	4599.42	2645.72	4281.46
	a) Revenue from operations	0.00	0.70	0.04	0.70	0.04	0.04
	b) Other Income	1246.74	1684.21	1717.81	4600.12	2645.76	4281.50
II	<b>Total Income</b>	1246.74	1684.21	1717.81	4600.12	2645.76	4281.50
	<b>Expenditure</b>	3.84	5.91	1.39	34.24	10.80	10.80
	a) Cost of raw and packing materials consumed	906.10	1230.77	1232.30	2924.68	1499.42	2490.61
	b) Purchase of Traded Products	80.27	20.00	191.89	160.25	276.49	366.59
	c) Changes of Inventories of Finished Goods, Work in Progress and Stock in Trade	31.48	69.33	15.60	130.33	37.33	63.40
	d) Employee Benefits Expense	192.58	188.27	192.58	573.42	577.74	769.54
	e) Depreciation and amortization	0.06	27.85	0.25	0.36	0.35	2.54
	g) Finance Cost	24.83	82.61	18.46	582.62	39.38	167.16
	h) Other Expenses	1239.16	1624.74	1652.47	4405.90	2441.51	3870.64
III	<b>Total expenses</b>	7.58	59.47	65.34	194.22	204.25	410.86
IV	<b>Profit / (Loss) before exceptional and extra ordinary items (I-II)</b>	0.00	0.00	0.00	0.00	0.00	0.00
V	<b>Exceptional items</b>	7.58	59.47	65.34	194.22	204.25	410.86
VI	<b>Profit / (Loss) before tax (III - IV)</b>	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Tax expense</b>	0.00	0.00	0.00	0.00	0.00	0.00
VIII	<b>Net Profit / (Loss) for the period (V-VI)</b>	7.58	59.47	65.34	194.22	178.56	332.57
IX	<b>Other Comprehensive Income,</b>	0.00	0.00	0.00	0.00	0.00	13.06
X	<b>Total Other Comprehensive Income, net of Tax</b>	7.58	59.47	65.34	194.22	178.56	345.63
XI	<b>Total Comprehensive Income for the period</b>	2258.63	2258.63	2258.63	2258.63	2258.63	2258.63
	<b>Paid-up Equity Share Capital (Face Value of Rs. 10/- per share)</b>						
	<b>Earning Per Share for the Period</b>	0.03	0.26	0.29	0.86	0.79	1.53
	Basic	0.03	0.26	0.29	0.86	0.79	1.53
	Diluted	0.03	0.26	0.31	0.86	0.79	1.53

For CELESTIAL BIOLABS LIMITED

  
 Managing Director

Notes

- 1) The Statement has been reviewed by the Audit Committee and approved by the Board of Directors at it's meeting held on 14.02.2019
- 2) Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies ( Indian Accounting Standards) Rules,2015 as amended from time to time.
- 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 Financial results and other financial information for the quarter ended 31st December,2018 has been compiled by the management as per Ind AS, after exercising necessary due diligence . 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.
- 5) No investor Complaints were received for Quarter Ended 31st December,2018
- 6) The Financial results of the Company for the Quarter Ended 31st December,2018 have been filed with the National Stock Exchange of India Limited (NSE) and Bombay Stock Exchange Limited (BSE) and are available in Company's website: [www.celestialbiolabs.com](http://www.celestialbiolabs.com)

  
Managing Director

MANAGING DIRECTOR

HYDERABAD  
Date: 14.02.2019

FOR CELESTIAL BIOLABS Limited



**B V SWAMI & CO.,**  
**CHARTERED ACCOUNTANTS**

Flat No. 101, Sridevi Apartments,  
Hindi Nagar Colony, Punjagutta,  
Hyderabad - 500 082.

Ph : 040-23350300

E-mail : cachandrasharv@gmail.com  
girishputha@gmail.com

**LIMITED REVIEW REPORT**

To  
The Board of directors of  
Celestial Biolabs Limited


We have reviewed the accompanying "Statement of unaudited standalone financial results of M/s Celestial Biolabs Limited for the period ended 31<sup>st</sup> December ,2018", being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated July 05, 2016.

The Preparation of Statement 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 rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and read with SEBI Circular NO.CIR/CFD/FAC/62/2016 dated July 05, 2016 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 Engagement (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 statements are free of material misstatement. 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.

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 specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014, 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 read with SEBI Circular No. CIR/CFD/FAC/62/2016 including the manner in which it is to be disclosed or that it contains any material misstatement.

For B V Swami & Co.,  
Chartered Accountants  
Firm Reg No. 009151S

  
CA. Chandrasekhar V  
Partner  
M.No. 223399



Place : Hyderabad  
Date: 14.02.2019