

ANUH PHARMA LTD.
CIN: L24230MH1960PLC011586

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED ON 30th SEPTEMBER, 2017

(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended	3 months ended	3 months ended	Half year ended	Half year ended
		30/09/2017	30/06/2017	30/09/2016	30/09/2017	30/09/2016
		Ind-AS	Ind-AS	Ind-AS	Ind-AS	Ind-AS
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
I.	Revenue from operations (Refer note. 6)	5,530.79	5,419.61	5,085.00	10,950.40	10,198.16
II.	Other income	272.57	242.42	225.03	514.99	357.28
III.	Total Revenue (I + II)	5,803.36	5,662.03	5,310.03	11,465.39	10,555.44
IV.	Expenses:					
	Cost of materials consumed	4,364.43	3,872.19	3,754.95	8,236.61	7,359.60
	Purchases of Stock-in-Trade	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(85.37)	10.38	(127.11)	(74.99)	(10.63)
	Employee benefits expense	222.37	199.29	160.31	421.66	338.40
	Finance costs	0.12	0.03	0.77	0.15	1.08
	Depreciation and amortization expense	45.13	41.50	41.65	86.63	93.00
	Excise duty (Refer note.6)	-	315.92	237.47	315.92	499.76
	Other expenses	543.20	520.53	547.44	1,063.74	1,049.54
	Total expenses (IV)	5,089.88	4,959.84	4,615.48	10,049.72	9,330.75
V.	Profit / (Loss) before exceptional and items and tax (III - IV)	713.48	702.19	694.55	1,415.67	1,224.69
VI.	Exceptional items	-	-	-	-	-
VII.	Profit / (Loss) before tax (V - VI)	713.48	702.19	694.55	1,415.67	1,224.69
VIII.	Tax expense:					
	(1) Current tax	174.00	142.00	209.00	316.00	350.00
	(2) Deferred tax	43.92	-	(0.50)	43.92	(0.50)
		217.92	142.00	208.50	359.92	349.50
IX.	Profit/(Loss) after Tax (VII-VIII)	495.56	560.19	486.05	1,055.75	875.19
X.	Other Comprehensive Income (net of Tax)					
	(i) Items that will not be reclassified to profit or loss	2.00	6.01	(0.32)	8.01	(0.32)
	(ii) Items that will be reclassified to profit or loss	(288.85)	65.42	82.32	(223.43)	166.89
	Total Other Comprehensive Income (net of Tax)	(286.85)	71.43	82.00	(215.42)	166.57
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	208.71	631.62	568.05	840.33	1,041.76
XII.	Earnings per equity share (for continuing operations and discontinued operations) (Non annualised) (In Rs.)					
	(1) Basic	1.98	2.24	1.94	4.21	3.49
	(2) Diluted	1.98	2.24	1.94	4.21	3.49

See accompanying notes to the financial results

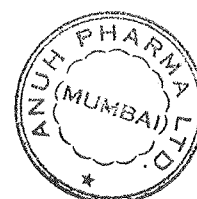


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Notes:

1 Statement of Assets & Liabilities as at 30th September, 2017		(Rs. in Lakhs)
PARTICULARS	AMOUNT	
	(Unaudited)	
ASSETS		
1 Non-current Assets		
Fixed Assets		
(i) Property, Plant and equipment	1,663.92	
(ii) Capital work-in-progress	110.72	
(iii) Other Intangible Assets	35.00	
	1,809.64	
Financial Assets		
(i) Non-current Investments	-	
(ii) Loans	-	
(i) Non-current Investments	3,237.76	
(ii) Other Financial Assets	116.34	
Deferred Tax Assets (Net)	123.33	
Non Current Tax Assets (Net)	201.81	
Other Non Current Assets	-	
Total Non-Current Assets	3,679.24	
2 Current Assets		
Inventories	2,760.71	
Financial Assets		
(i) Investments	3,144.48	
(ii) Trade receivables	6,870.32	
(iii) Cash and cash equivalents	453.85	
(iv) loans	56.16	
(v) Other financial assets	41.44	
Other current assets	191.48	
Total current Assets	13,518.44	
TOTAL	19,007.32	
EQUITY AND LIABILITIES		
1 Equity		
(i) Equity Share Capital	1,252.80	
(ii) Other Equity	13,285.25	
	14,538.05	
2 NON-CURRENT LIABILITIES		
Financial Liabilities		
(i) Borrowings	-	
(ii) Other financial Liabilities	-	
Other non current liabilities	-	
Provisions	42.33	
TOTAL NON-CURRENT LIABILITIES	42.33	
3 CURRENT LIABILITIES		
Financial Liabilities		
(i) Borrowings	70.08	
(ii) Trade Payables	3,893.07	
(iii) Other financial liabilities	400.74	
Other current liabilities	17.08	
Provisions	45.97	
TOTAL CURRENT LIABILITIES	4,426.94	
TOTAL	19,007.32	

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2 The results of the quarter & half year ended 30th September, 2017 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 7th December, 2017. They have been subjected to limited review by the Statutory Auditors.

3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. Beginning 1st April, 2017, the Company has for the first time adopted Ind AS with a transition date of 1st April, 2016.

4 The above is an extract of the detailed format of Financial Results for the Quarter and half year ended on 30th September, 2017, filed with the Stock Exchange as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Financial Results for the Quarter and half year ended on 30th September, 2017 is available on the Stock Exchange website viz . www.bseindia.com and on the Company's website i.e. www.anuhpharma.com.

5 The format for unaudited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.

6 Revenue from operations for the quarter ended 30th September, 2017 is net of Goods & Service Tax (GST), however revenue from operations till the period ended 30th June, 2017 and other comparative periods are gross of Excise Duty. Hence the revenue from operations for the quarter and half year ended 30th September, 2017 are not comparable with the amounts reported in the immediately preceding quarter and the corresponding previous periods.

7 The reconciliation of net profit reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS for the Quarter and half year ended 30th September, 2016 is given below:

(Rs. in Lakhs)		
PARTICULARS	For the quarter ended 30th September, 2016	For the half year ended 30th September, 2016
Net Profit/(Loss) after Tax as per previous IGAAP	486.99	876.13
Others	(1.45)	(1.45)
Impact of taxes in respect of the above adjustments	0.51	0.51
Net Profit/(Loss) after Tax as per Ind AS	486.05	875.19
Other Comprehensive Income		
Reclassification of net actuarial loss on employee defined benefit obligation (net of tax)	(0.32)	(0.32)
Gain/ (Loss) on fair valuation of investments (Net)	82.32	166.89
Total Comprehensive Income for the period	568.05	1,041.76

8 The Limited review of Unaudited Financial Results for the quarter and half year ended 30th September, 2017 as required in terms of clause 33 of the SEBI (Listing Obligation and Disclosure Requirements) regulations 2015 has been carried out by Statutory Auditors. The Ind AS compliant corresponding figures for the quarter and half year ended 30th September, 2016 has not been subjected to limited review. However, the Company's Management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.

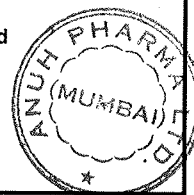
9 The Company has identified Bulk drug and Chemicals as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no-separate segment information has been provided.

10 Previous period's figures have been reclassified, wherever necessary, to correspond with those of the current period.

For Anuh Pharma Limited

Bipin N. Shah

Bipin N. Shah
Managing Director
(DIN: 00083244)



Place : Mumbai

Dated : 07th December, 2017

REVIEW REPORT TO THE BOARD OF DIRECTORS OF
ANUH PHARMA LIMITED

We have reviewed the accompanying statement of unaudited financial results of **Anuh Pharma Limited** for the quarter and half year ended 30th September, 2017 (the "Statement". The Statement has been prepared by the Company pursuant to regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015"). This statement 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 this 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 and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of 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.

We draw attention to the following matters:

- a) Note.3 to the statement which states that the company has adopted Ind AS for the financial year commencing from 1st April, 2017 with a transition date of 1st April 2016, and accordingly, the statement has been prepared by the company's Management in compliance with Ind AS.
- b) We are neither engaged to review, nor have we reviewed the comparative figure including the reconciliation to the total Comprehensive income for the quarter and half year ended on 30th September, 2016 and accordingly we do not express any conclusion on the result in the statement for the quarter and half year ended 30th September, 2016. As set out in Note.8 to the statement, these figures have been furnished by the management.

Our conclusion is not qualified in respect of these matters.

For JAYANTILAL THAKKAR & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 104133W)

V. A. Merchant

VIRAL A. MERCHANT
PARTNER

MEMBERSHIP NO. 116279

PLACE: Mumbai
DATE: 7th December, 2017

