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AMRUTANJAN HEALTH CARE LIMITED

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Extract From The Unaudited Financial Results For The Quarter / Half Year Ended 30th Sep 2017

Particulars	(₹ in lakhs)		
	Current Quarter ended 30-Sep-17 Unaudited	Half year ended 30-Sep-17 Unaudited	Previous Quarter ended 30-Sep-16 Unaudited
Total Income from Operations (net)	5,630.46	8,832.82	5,554.54
Net Profit for the period (before Tax, Exceptional and/or Extraordinary Items)	1,341.44	1,177.38	1,107.15
Net Profit for the period before Tax (after Exceptional and/or Extraordinary Items)	1,341.44	1,177.38	1,107.15
Net Profit for the period after Tax (after Exceptional and/or Extraordinary Items)	912.64	761.59	712.60
Total Comprehensive Income for the period [(comprising Profit / (loss) for the period (after tax) and Other comprehensive Income (after tax)]	933.70	782.65	727.30
Equity Share Capital	292.31	292.31	292.31
Reserves (excluding Revaluation Reserve)	12,356.06	12,356.06	11,755.46
Earnings Per Share (₹s.2/- each)	(₹s at 31-3-2017)	(₹s at 31-3-2017)	(₹s at 31-3-2016)
Basic	6.24	5.21	4.88
Diluted	6.24	5.21	4.88

Notes:

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Stock Exchange websites www.bseindia.com and www.nseindia.com and on the Company's website www.amrutanjan.com
- The unaudited financial results for the quarter and six months ended September 30, 2017 in respect of Amrutanjan Health Care Limited (The Company) have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 9, 2017. The above results have been subjected to limited review by the statutory auditor of the Company. The reports of the statutory auditors are unaudited.
- Beginning from 1, 2017, the Company has for the first time adopted Indian Accounting Standards (IND AS) with a transition date of April 1, 2016. These financial results have been prepared in accordance with IND AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular dated July 5, 2016. The Company has opted to avail the relaxation provided by SEBI in respect of disclosure requirements for corresponding figures of earlier periods and accordingly, the figures for the year ended March 31, 2017 have not been presented. The reserves as per balance sheet of the previous accounting year March 31, 2017, not being mandatory has also not been presented.
- The Company has also prepared a reconciliation of the net profit for the corresponding period under the previously applicable Generally Accepted Accounting Principles (Previous GAAP) with the total comprehensive income as reported in these financial results under IND AS. The net profit reconciliation for the quarter and six months ended September 30, 2016 are presented below:

Net Profit Reconciliation	Three month ended September 30, 2016	Six month ended September 30, 2016
Net Profit attributable to the shareholders of the Company as per previous GAAP	794.58	1,005.15
Adjustments on account of business combination under common control (also refer note 5 below)	(78.48)	(68.42)
Actuarial gain on employee defined benefit plans recognised in OCI	(3.50)	(3.50)
Net profit for the period as per IND AS (A)	712.60	933.23
Other Comprehensive Income (OCI)		
Re-measurement gains on defined benefit plans, net of taxes	3.50	3.50
Fair value adjustments on financial instruments, net of taxes	11.20	12.04
Total other comprehensive income (B)	14.70	15.54
Total Comprehensive Income as reported under IND AS (A) + (B)	727.30	948.77

- The Board of Directors of the Company, in their meeting held on August 11, 2016, approved the scheme of amalgamation of its wholly owned subsidiary Amrutanjan Pharmaceuticals Private Limited (APPL) with the Company. During the current quarter the Company received the Court Order dated July 13, 2017 to effect such scheme. Pursuant to the requirements of IND AS 103 - Business Combinations, the Company has accounted the business combination involving entities under common control using the pooling of interest method in the financial results. Accordingly, the financial information presented for prior periods have been restated as if the combination had occurred from beginning of April 1, 2016.

For Amrutanjan Health Care Limited

Place : Chennai
Date : 9th, Nov 2017

Sd/
S. Saritha Prasad
Chairman & Managing Director

