

Statement of Unaudited Financial Results for the Quarter / Half Year ended 30th September, 2017

(Rs. In Lakhs)

Particulars	Quarter ended		Half Year ended
	30.09.2017 (Unaudited)	30.06.2017 (Unaudited)	30.09.2017 (Unaudited)
1. INCOME			
a. Revenue from Operations	6,453.07	6,101.02	12,554.09
b. Other Income	135.21	129.87	265.08
Total Income	6,588.28	6,230.89	12,819.17
2. Expenses			
a. Cost of Materials consumed	5,209.43	3,155.74	8,365.17
b. Change in Inventories of Finished Goods, Work-in-Progress and Stock in trade	(938.45)	535.34	(403.11)
c. Excise Duty on Sales	-	231.29	231.29
d. Employee benefits expenses	256.82	237.48	494.29
e. Finance costs	242.19	253.38	495.57
f. Depreciation & amortizations expenses	609.11	241.52	850.63
g. Other Expenses	621.65	410.44	1,032.09
Total Expenses (a to g)	6,000.75	5,065.19	11,065.94
3. Profit / (Loss) before tax (1-2)	587.54	1,165.70	1,753.24
4. Tax expense			
Current Tax	119.58	242.32	361.90
Deferred Tax	(398.42)	218.12	(180.30)
Short income tax provision for earlier years	-	1.73	1.73
5. Net Profit / (Loss) after tax (3-4)	866.37	703.53	1,569.91
6. Other Comprehensive Income			
Items that will not be reclassified into Profit or Loss			
- Remeasurement of Defined Benefit Plans (Net of tax)	(0.36)	(0.75)	(1.11)
7. Total Comprehensive Income for the year (after tax) (5+6)	866.01	702.79	1,568.80
8. Paid-up Equity Share Capital (Face Value of Re. 10/- each)	2,286.44	2,286.44	2,286.44
9. Other Equity excluding Revaluation reserve as per Balance Sheet	9,485.35	5,890.92	9,485.35
10. Earnings per Equity Share (of Re. 10/- each)			
(a) Basic	3.79	3.08	6.87
(b) Diluted	3.79	3.08	6.87
See accompanying Notes to the Financial Results			

Notes :

1) The Standalone Unaudited Financial Results for the second quarter and half year ended 30th september, 2017, were reviewed by the audit committee and approved by the board of directors in their respective meetings held on 11th December, 2017. The Statutory Auditors of the company have reviewed the said Results.

as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016. These restated results have not been subjected to Limited Review, however, the Management has exercised due diligence to ensure that the Financial Results present a true and fair view of its affairs.

3) The above Financial Results which are published in accordance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed and recommended by Audit Committee and has been approved by the Board of Directors at its Meeting held on Monday, December 11th, 2017.

4) During the period company has issued 22,36,445 No. of Equity share to Omkar Speciality Chemicals Limited at the rate of Rs.132.00/- including securities premium of Rs.122.00/-. But due to clerical error at the timing of filing form PAS-3 did not show the share premium figures in the form and filed it wrongly. Now the management is under process of rectification and filed a application for rectification of the same.

5) The Statutory Auditors of the Company have carried out a "Limited Review" of the above Financial Results for the Quarter and Half Year ended September 30th, 2017.

6) The Company has only one reportable segment i.e. API

7) The format of unaudited quarterly and half yearly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30th November, 2015 has been modified to comply with requirements of SEBI's circular CIR/CFD/FAC/62/2016 dated 5th July, 2016 and SEBI clarification to disclose 'Income from Operations' inclusive of excise duty Ind AS and Schedule III to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS

8) Since the Financials results for the second quarter and half year ended September 30, 2017 are the first Financials results to be filed and published by the Company in compliance with the requirements of Regulations 33 of the SEBI(Listing Obligation and Disclosure Requirement), Regulations, 2015 the corresponding figures for the second quarter and Half year ended September 30, 2017 are not applicable as a Speciality Chemical Business were part of Transferor Company and hence not provided.

9) There is a possibility that these financials results along with the provisional financial statement as of and for the year ended 31 March 2017 may require adjustment before constituting the final Ind AS financial statements as of and for the year 31 March, 2017 due to changes in financial reporting requirements arising from new or revised standards or interpretation issued by MCA or changes in the use of one or more optional exemptions from full retrospective application as permitted under Ind AS 101- First Time Adoption of Indian Accounting Standards

10) Figures of previous period have been re-grouped / reclassified wherever necessary, to confirm to this period's classification.

For Lasa Supergenics Limited

SD/-
Mr. Omkar Herlekar
Director
(DIN No. 01587154)

Place : Mumbai
Date : 11.12.2017