

Total

Hester Biosciences Limited Head Office

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770.80

662.62

556.96

CIN L99999GJ1987PLC022333

	STANDALONE UNAUDITED FINANCIAL	RESULTS FOR	INE QUARTER	/ HALF TEAK EI	NDED 30 SEPTI		T., M.:III: TP:-
	<u></u>	Quarter Ended			Half Year Ended		In Million INR Year Ended
Sr.	Particulars	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
	1 0.01	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Net Sales/ Income from Operations	425.42	382.60	384.79	808.02	675.20	1,352.53
	Manufacturing Sales	341.66	312.78	330.50	654.44	566.35	1,133.52
	Trading Sales	72.47	55.59	50.64	128.06	95.19	185.62
	Other Operational Income	11.29	14.23	3.65	25.52	13.66	33.39
2	Other Income	2.86	7.74	6.29	10.59	11.82	18.77
4	Total Revenue (1+2) Total Expenses	428.28 289.88	390.33 256.29	391.09 250.88	818.61 546.16	687.02 453.61	1,371.30 934.23
4	(a) Cost of material consumed	56.30	68.89	45.52	125.19	93.90	217.04
	(b) Purchases of stock-in-trade	46.22	18.39	22.60	64.61	37.17	78.42
	(c) Change in inventories	(49.21)	(34.76)	(6.37)	(83.97)	(21.08)	(62.35)
	(d) Excise Duty	- (13121)	-	-	-	4.67	4.67
	(e) Employee benefits expenses	65.74	62.76	55.16	128.49	103.80	222.88
	(f) Finance cost	6.86	5.33	3.52	12.19	9.68	23.15
	(g) Depreciation and amortisation expenses	15.15	15.93	13.25	31.08	27.05	54.51
	(h) Other expenses	148.82	119.76	117.20	268.57	198.42	395.91
5	Profit before tax (3-4)	138.40	134.04	140.20	272.45	233.41	437.07
6	Tax Expense	39.08	37.20	51.66	76.29	82.97	131.49
	Current tax	39.70	39.33	51.91	79.04	76.71	125.15
	Deffered tax	(0.62)	(2.13)	(0.25)	(2.75)	6.26	6.34
7	Profit for the period (5-6)	99.32	96.84	88.55	196.16	150.44	305.58
8	Other Comprehensive Income	(1.56)	0.33	(1.40)	(1.23)	(1.63)	(1.22)
	A (i) Items that will not be reclassified to Profit or Loss	(2.19)	0.47	(2.13)	(1.72)	(2.50)	(1.86)
	(ii) Income Tax realting to items that will not be reclassified to profit or loss	0.63	(0.14)	0.73	0.49	0.87	0.64
	B (i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income Tax realting to items that will be	-	-	-	-	-	-
_	reclassified to profit or loss Total Comprehensive Income for the period (7+8)	07.76	07.17	07.15	104.03	140.00	204.26
		97.76	97.17	87.15	194.93	148.80	304.36
	Paid-up equity share capital (face value of INR 10)	85.07	85.07	85.07	85.07	85.07	85.07
	Reserve as shown in the Audited Balance Sheet of the previous year	-	-	-	-	-	1,375.71
12	Earnings Per Share (of INR 10 each) (Not Annualised) - Basic & Diluted	11.68	11.38	10.41	23.06	17.68	35.92
	REPORT ON SEGMENT REVENUE	REPORT ON SEGMENT REVENUE, RESULTS, ASSETS AND LIABILITIES					
ĺ		, RESULTS, AS	SETS AND LIA	BILITIES		I	n Million INR
		, ,	Quarter Ended		Half Yea	r Ended	Year Ended
Sr.	Particulars	30-09-2018	Quarter Ended 30-06-2018	30-09-2017	30-09-2018	r Ended 30-09-2017	Year Ended 31-03-2018
		, ,	Quarter Ended			r Ended	Year Ended
Sr.	Segment Revenue	30-09-2018 Unaudited	Quarter Ended 30-06-2018 Unaudited	30-09-2017 Unaudited	30-09-2018 Unaudited	30-09-2017 Unaudited	Year Ended 31-03-2018 Audited
	Segment Revenue a. Poultry Healthcare	30-09-2018 Unaudited 296.18	Quarter Ended 30-06-2018 Unaudited 327.01	30-09-2017 Unaudited 299.35	30-09-2018 Unaudited 623.19	30-09-2017 Unaudited 566.42	Year Ended 31-03-2018 Audited 1,140.56
	Segment Revenue	30-09-2018 Unaudited	Quarter Ended 30-06-2018 Unaudited	30-09-2017 Unaudited	30-09-2018 Unaudited	30-09-2017 Unaudited	Year Ended 31-03-2018 Audited 1,140.56
	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income	30-09-2018 Unaudited 296.18 111.78 13.24 4.22	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12	30-09-2017 Unaudited 299.35 85.44 -	30-09-2018 Unaudited 623.19 147.98 28.50 8.35	30-09-2017 Unaudited 566.42 108.78	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net)	30-09-2018 Unaudited 296.18 111.78 13.24	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26	30-09-2017 Unaudited 299.35	30-09-2018 Unaudited 623.19 147.98 28.50	30-09-2017 Unaudited 566.42	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results	30-09-2018 Unaudited 296.18 111.78 13.24 4.22	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12	30-09-2017 Unaudited 299.35 85.44 -	30-09-2018 Unaudited 623.19 147.98 28.50 8.35	30-09-2017 Unaudited 566.42 108.78	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes)	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60	30-09-2017 Unaudited 299.35 85.44 - - 384.79	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02	30-09-2017 Unaudited 566.42 108.78 - - 675.20	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60	30-09-2017 Unaudited 299.35 85.44 - - 384.79	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02	195.86	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60	30-09-2017 Unaudited 299.35 85.44 - - 384.79	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02	30-09-2017 Unaudited 566.42 108.78 - - 675.20	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94	30-09-2017 Unaudited 299.35 85.44 	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17	195.86 47.23 	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26	30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64	195.86 47.23 - 243.09	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 - - 460.22
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86	30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17	195.86 47.23 - 243.09 9.68	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26	30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64	195.86 47.23 - 243.09	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 - - 460.22
1	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net)	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 -	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19	195.86 47.23 - 243.09 - 9.68 	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 - 460.22 23.15
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86	30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64	195.86 47.23 - 243.09 9.68	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 - 460.22 23.15
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 -	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19	195.86 47.23 - 243.09 - 233.41 - 1,664.38	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45	195.86 47.23 243.09 233.41	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07 1,641.41 187.21
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45 1,925.50 202.82	195.86 47.23 - 243.09 - 233.41 - 1,664.38 - 1,664.38	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07 1,641.41 187.21
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business Unallocated Assets	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45 1,925.50 202.82 - 216.15	195.86 47.23 - 243.09 - 233.41 - 1,664.38 - 159.13 - 185.28	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07 1,641.41 187.21 - 189.13
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business Unallocated Assets Total	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45 1,925.50 202.82	195.86 47.23 - 243.09 - 233.41 - 1,664.38 - 1,664.38	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07 1,641.41 187.21 - 189.13
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business Unallocated Assets	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45 1,925.50 202.82 - 216.15	195.86 47.23 - 243.09 233.41 - 233.41 - 236.438 - 233.41 - 236.438 - 236.438 - 236.438 - 236.438 - 236.438 - 236.438 - 246.438 - 246.438	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07 1,641.41 187.21 189.13 2,017.75
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business Unallocated Assets Total Segment Liabilities a. Poultry Healthcare b. Animal Healthcare b. Animal Healthcare	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45 1,925.50 202.82 216.15 2,344.47	195.86 47.23 - 243.09 - 233.41 - 1,664.38 - 159.13 - 185.28	79
2	Segment Revenue a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Income from Operations (Net) Segment Results (Profit before Finance Cost and Taxes) a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business d. Other Operational Income Total Segment Results a. Finance Costs b. Exceptional Items c. Other unallocable expenditure/(income) (Net) Profit before Tax Segment Assets a. Poultry Healthcare b. Animal Healthcare c. Veterinary Social Business Unallocated Assets Total Segment Liabilities a. Poultry Healthcare	30-09-2018 Unaudited 296.18 111.78 13.24 4.22 425.42 107.63 32.34 1.07 4.22 145.26 6.86 138.40	Quarter Ended 30-06-2018 Unaudited 327.01 36.21 15.26 4.12 382.60 128.83 3.69 2.91 3.94 139.37 5.33 134.04	30-09-2017 Unaudited 299.35 85.44 384.79 98.65 45.08 143.73 3.53 140.20	30-09-2018 Unaudited 623.19 147.98 28.50 8.35 808.02 236.44 36.04 3.99 8.17 284.64 12.19 272.45 1,925.50 202.82 216.15 2,344.47	195.86 47.23 - 243.09 9.68 - 2 195.86 47.23 2 243.09 9.68 2 233.41 1,664.38 159.13 - 185.28 2,008.79	Year Ended 31-03-2018 Audited 1,140.56 178.58 - 33.39 1,352.53 375.18 85.04 460.22 23.15 - 437.07 1,641.41 187.21 - 189.13 2,017.75



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STANDALONE STATEMENT OF ASSETS AND LIABILITIES I							
Sr.	Particulars	As at 30-09-2018	As at 30-09-2017	As at 31-03-2018			
		Unaudited	Unaudited	Audited			
I	Assets	Ondudited	Ondudited	Addited			
Α	Non-Current Assets						
	(a) Property, plant and equipment	652.58	584.34	659.53			
	(b) Intangible Assets	4.46	6.60	6.49			
	(c) Capital Work in progress	353.85	289.15	304.73			
	(d) Biological Assets other than bearer plants	1.59	1.75	1.38			
	(e) Financial Assets						
	(i) Investment	169.80	144.78	144.78			
	(ii) Loans	46.35	61.02	44.35			
	(iii) Other Financial Assets	22.81	9.33	14.89			
	(f) Other non-current assets	33.24	122.45	37.43			
В	Current Assets						
D	(a) Inventories	486.66	345.06	387.01			
	(b) Financial Assets	T00.00	373.00	307.01			
	(i) Trade Receivables	301.10	291.41	319.35			
	(ii) Cash & Cash Equivelants	100.86	135.30	108.91			
	(iii) Other Bank Balances	4.80	1.72	10.62			
	(iv) Others	39.80	26.00	0.69			
	(c) Other Current Assets	102.66	71.60	64.71			
	(c) other current risces	102.00	71.00	01.71			
	Total Assets	2,320.57	2,090.51	2,104.87			
II	Equities & Liabilities						
	Equities & Liabilities						
С	Equity						
	(a) Equity Share capital	85.07	85.07	85.07			
	(b) Other Equity	1,488.61	1,261.10	1,375.71			
		27.00.02		2/070172			
	Liabilities						
D	Non-Current Liabilities						
	(a) Financial Liabilities						
	(i) Borrowings	121.38	167.69	146.07			
	(ii) Other financial liabilities	0.50	94.22	0.50			
	(b) Provisions	-	-	-			
	(c) Deferred tax liabilities (Net)	70.48	1.50	73.23			
	(d) Other non-current liabilities	-	-	-			
_	C						
<u>E</u>	Current Liabilities						
	(a) Financial Liabilities	242.24	270 27	244.02			
	(i) Borrowings	312.24	279.37	241.92			
	(ii) trade Payables	76.38	62.51	78.52			
	(iii) Other financial liabilities	65.69	35.31	61.23			
	(b) Provisions	0.01	5.49	0.01			
	(c) Other current liabilities	49.10	62.59	32.03			
	(d) Current Tax Liabilities (Net)	51.11	35.66	10.58			
	Total Equity & Liabilities	2,320.57	2,090.51	2,104.87			
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Hester Biosciences Limited Head Office

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CIN L99999GJ1987PLC022333

Notes:

- 1. The unaudited standalone financial results for the quarter and half year ended on 30 September 2018 were reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 29 October 2018. The Statutory Auditor have carried out "Limited Review" of financial results of the Company for the quarter and half year ended on 30 September 2018.
- 2. The unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015.
- Revenue from operations up to 30 June 2017 includes excise duty, which is discontinued with effect from 1 July 2017 upon implementation of Goods and Services Tax (GST) in India. In accordance with 'Ind AS 18, Revenue' GST is not included in revenue from operations. In view of the aforesaid restructuring of indirect taxes, revenue from operations for the half year ended 30 September 2018 is not comparable with the previous corresponding period.
- 4. Ind AS 115 Revenue from Contracts with Customers, mandatory for reporting periods beginning on or after 1 April 2018, replaces existing revenue recognition requirements. Under the modified retrospective approach there were no adjustments required to the retained earnings at 1 April 2018. Also, the application of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results.
- 5. Segment wise reporting in accordance with Ind AS 108 is given separately.
- 6. Provision for taxation includes Current Tax of INR 79.04 million and Deferred Tax Expense of INR (2.75) million for the half year ended on 30 September 2018.
- 7. The Board of Directors have declared 2nd Interim Dividend of INR 2 per equity share (20%) for the financial year 2018-19.
- 8. During the quarter the Company has made equity investment to the extent of INR 18.17 million in its Wholly-owned Subsidiary Company namely Hester Biosciences Africa Limited.
- 9. The figures have been re-grouped / rearranged where ever necessary.

For and on behalf of the Board of Directors

Place: Ahmedabad Raiiv Gandhi

Date: 29 October 2018 **CEO & Managing Director**