



# Combat Drugs Limited

Regd. Off: 9-109/9, Plot No.112, Road No.14, Gayatri Nagar, Bouduppal, R.R.District -500039, TS  
Ph: +91-40-66200100 / 65523363 Url: www.combatdrugs.in Email: info@combatdrugs.in  
CIN No.:L24230TG1986PLC006781 TIN:36690236431 D.L.No.: TG/15/04/2016-14766 /14767

12/09/2017

To,  
The General Manager  
Department of Corporate Services - CRD  
Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street, Mumbai 400 001

Dear Sir,

## **Sub: Outcome of Board Meeting – Quarterly Results – 30<sup>th</sup> June, 2017**

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that at the meeting of the Board of Directors of the company held today ie; 12<sup>th</sup> September, 2017, the Statement of Un-Audited Financial Results for the quarter ended 30<sup>th</sup> June, 2017 was approved and taken on record along with the Limited Review Report for the period as issued by the Statutory Auditors of the company.

Please find enclosed the following in respect of the above said:

1. Statement of Un-Audited Financial Results for the Quarter ended 30<sup>th</sup> June, 2017.
2. Limited Review Report of the Auditors on Quarterly Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

This is for your information and records

Thanking You,  
Yours Sincerely,  
For **COMBAT DRUGS LIMITED**

Kiran Kumar K

**COMPLIANCE OFFICER**





**Combat Drugs Limited**  
(CIN NO. CL23230TG1986PLC006781)

Regd.off.:9-109/9, Plot No.112, Road No.14, Gayatri Nagar, Bouduppal (V), R.R.Dist, Hyderabad ,Telangana ,500039

Ph: 040-66200100, URL: www.combatdrugs.in, Mail: info@combatdrugs.in

**Unaudited Financial Results for the Quarter ended 30th June,2017**

(Rs. in Lacs)

Particulars	30th June, 2017 (Unaudited)	30th June, 2016 Refer Note 3
I. Revenue from operations	3.59	3.07
II. Other Income	-	-
<b>III. Total Income (I + II)</b>	<b>3.59</b>	<b>3.07</b>
<b>IV. Expenses:</b>		
Cost of materials consumed	0.80	2.57
Employee benefits expense	5.85	4.08
Other Expenses	4.71	4.56
<b>Total Expenses</b>	<b>11.36</b>	<b>11.21</b>
<b>V. Profit/(Loss) before tax (III - IV)</b>	<b>(7.77)</b>	<b>(8.14)</b>
<b>VI. Tax expense:</b>		
(1) Current tax	-	-
(2) Deferred tax	-	-
<b>VII. Profit/(Loss) for the period (V-VI)</b>	<b>(7.77)</b>	<b>(8.14)</b>
<b>VIII. Other Comprehensive Income (Net of Tax)</b>	-	-
<b>IX. Total Comprehensive Income (after Tax)</b>	<b>(7.77)</b>	<b>(8.14)</b>
<b>X. Paid-up Equity Share Capital(Face Value of Rs 10/- each)</b>	<b>800.00</b>	<b>800.00</b>
<b>XI. Earning per equity share:</b>		
(1) Basic	(0.10)	(0.10)
(2) Diluted	(0.10)	(0.10)

**Notes :**

1 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12.09.2017. The financial results for the Quarter ended June 30, 2017 has been subjected to limited review by the Company's Statutory Auditors.

2 In terms of Sec.133 of the Companies Act, 2013, the Company has adopted Indian Accounting Standards (Ind AS) w.e.f., 1st April 2017 and accordingly these unaudited financial results have been prepared in accordance with the recognition and measurement principals laid down in Ind AS 34 'Interim Financial Reportign' and other accounting principles generally accepted in India.

3 In terms of the Circular No. CIR/CFD/FAC/62/2016, dt. 05.07.2016 of SEBI, the Ind AS compliant unaudited financial results for the quarter ended 30th June 2016 have not been subjected to limited review by Statutory Auditors.

4 There is possibility that these Quarterly financial results may require adjustment before constituting the final Ind AS Financial Statements as of and for the year ending March 31st, 2018 due to changes in Financial reporting requirements arising from new or revised standards or interpretations issued by MCA or changes in use of 1 or more optional exemptions from full restrospective application as permitted under Ind AS 101.

5 Reconciliation between financial results as previously reported GAAP and Ind AS for the quarter ended 30th June 2016 .

Particulars	Quarter Ended 30.06.2016
Net Profit under previous GAAP	(8.14)
Adjustments as per Ind AS	-
<b>Total Comprehensive Income under Ind AS</b>	<b>(8.14)</b>

6 The Company is operating in only one segment i.e., Pharmaceuticals and hence segment reporting is not applicable.

Hyderabad  
12.09.2017



For and on behalf of the Board of Directors

*[Signature]*  
Managing Director



**M. ANANDAM & CO.,**  
CHARTERED ACCOUNTANTS

**INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

To

The Board of Directors of  
Combat Drugs Limited

We have reviewed the accompanying Statement of Unaudited Financial Results of Combat Drugs Limited for the Quarter ended 30<sup>th</sup> June, 2017. 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 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 provide 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 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 dated 5<sup>th</sup> July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

We have not reviewed the accompanying financial results and other financial information for the quarter ended June 30, 2016, which have been presented solely based on the information compiled by Management and has been approved by the Board of Directors.

Place: Hyderabad  
Date: 12<sup>th</sup> September, 2017



For M. Anandam & Co.,  
Chartered Accountants  
(FRN: 000125S)

A.V. Sadasiva  
Partner

Membership No.018404