**FINANCIAL EXPRESS** 

Rs. In Lakhs



# **Bombay Rayon Fashions Limited**

CIN: L17120MH1992PLC066880

Regd. Office: 3th Floor, DLH Mangal Murti Building, Linking Road, Santacruz (West) 400054;

Tel: +91 22 61068800, Fax: +91 22 61068830, E-mail ID: mail@bombayrayon.com, Website: www.bombayrayon.com

		_						(F	Rs. In Crores
			STAND	ALONE			CONSO	LIDATED	
Sr. No.	Particulars	Quarter Ended	Half Year Ended	Quarter Ended	Year Ended	Quarter Ended	Half Year Ended	Quarter Ended	Year Ended
		30.09.2019	30.09.2019	30.09.2018	31.03.2019	30.09.2019	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations (Net)	99.71	251.09	229.35	941.46	108.89	268.11	592.10	973.65
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(736.54)	(1,313.03)	(415.34)	(2,367.07)	(699.65)	(1,276.15)	(901.86)	(2,425.90)
3	Net Profit / (Loss) for the period (before Tax and after Exceptional and/or Extraordinary items)	(758.76)	(1,543.02)	(415.34)	(2,423.17)	(763.57)	(1,506.14)	(901.86)	(2,425.83)
4	Net Profit for the period after Tax and after Exceptional and/or Extraordinary items	(462,52)	(997.94)	(287.20)	(1,687.26)	(462.36)	(968.91)	(631.34)	(1,690.70)
5	Total comprehensive income for the period for (after tax) and other comprehensive income( after tax)	(462.52)	(997.94)	(287.20)	(1,687.26)	(462.36)	(968.91)	(631.34)	(1,690.30)
6	Equity share Capital (face Value of Rs.10/- each)	317.48	317.48	317.48	317.48	317.48	317.48	317.48	317.48
7	Reserve (excluding Revaluation Reserves as per balance sheet of previous year)			(*)	5.a.	104			84
8	Earnings Per Share (of 10/- each) (before OCI Tax) (Basic & Diluted) (not annualised)	(14.57)	(31,43)	(9.05)	(53.15)	(14.56)	(30.52)	(19.89)	(53.25)

- (a) The above is an extract of the detailed format of Financial Results for the quarter and half year ended 30" Sept, 2019 filed with the Stock Exchanges under Regulation 33. of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. The full format of the said "Financial Results are available on the website of the Company at www.bombayrayon.com and on the website of Stock Exchanges at www.nseindia.com and www.bseindia.com.
- (b) The above results have been reviwed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 14.11.2019.

(c) The Company operates in a single segment of manufacture and sale of Textiles.

For and on behalf of Board of Directors

Place: Mumbai Dated: 14th Nov. 2019 Aman Agrawal Chairman



Security Simplified

## **QUICK HEAL TECHNOLOGIES LIMITED**

Regd. Office: Marvel Edge, Office No. 7010 C & D, 7th Floor, Opposite Neco Garden Society, Viman Nagar, Pune - 411014 Phone: +91 20 66813232 CIN: L72200MH1995PLC091408 Email: cs@quickheal.co.in

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS OF QUICK HEAL TECHNOLOGIES LIMITED FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2019

		(INR in million, except per share of							
Sr.	F_C-HARDSTAN ASSETS		Quarter ended			th ended	Year ended		
No.	Particulars	September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)		
1	Income				100	36 96			
	Revenue from operations	985.77	576.00	1,091.32	1,561.77	1,622.20	3,149.26		
	Other income	73.38	84.46	86.85	157.84	150.94	326.67		
	Total income	1,059.15	660.46	1,178.17	1,719.61	1,773.14	3,475.93		
2	Expenses								
	Cost of raw materials consumed	1.68	6.17	10.75	7.85	12.98	30.56		
	Purchase of security software products	24.48	8.27	43.33	32.75	62.55	115.96		
	Changes in inventories of security software products	10.68	3.60	(8.28)	14.28	(14.04)	(19.40		
	Employee benefits expense	255.10	266.32	248.35	521.42	503.12	988.51		
	Depreciation and amortisation expense	55.30	51.63	60.16	106.93	119.38	235.49		
	Other expenses	216.25	163.40	200.69	379.65	371.87	754.62		
	Total expenses	563.49	499.39	555.00	1,062.88	1,055.86	2,105.74		
3	Profit / (loss) before exceptional items and tax (1-2)	495.66	161.07	623.17	656.73	717.28	1,370.19		
4	Exceptional items								
5	Profit / (loss) before tax (3-4)	495.66	161.07	623.17	656.73	717.28	1,370.19		
6	Tax expense								
	Current tax								
	Pertaining to profit for the current period	110.14	41.78	191.44	151.92	221.19	447.25		
	Adjustments of tax relating to earlier periods	(9)		14.71		14.71	45.99		
	Deferred tax	18.17	0.31	(4.01)	18.48	(0.77)	(41.29		
	Total tax expense	128.31	42.09	202.14	170.40	235.13	451.9		
7	Profit / (loss) for the period (5-6)	367.35	118.98	421.03	486.33	482.15	918.24		
8	Other comprehensive income, net of tax Other comprehensive income not to be reclassified to profit or loss in subsequent periods:								
	Re-measurement of defined benefit plans	0.60	3.96	1.36	4.56	(3.33)	(3.23		
	Net (loss) or gain on FVTOCI assets			(29.52)		(29.52)	(29.52		
	Income tax effect on above								
	Other comprehensive income to be reclassified to profit or loss in subsequent periods:								
	Exchange differences on translation of foreign operations	0.41	(1.32)	2.05	(0.91)	4.35	2.73		
	Total other comprehensive income	1.01	2.64	(26.11)	3.65	(28.50)	(30.02		
9	Total comprehensive income (after tax) for the period (7+8)	368.36	121.62	394.92	489.98	453.65	888.22		
10	Paid-up equity share capital (face value of INR 10 each)	642.03	642.01	704.89	642.03	704.89	705.63		
11	Other equity (as per balance sheet of previous accounting year)						7,191.79		
12	Earnings per share of INR 10 each: (not annualised for the quarter)						300		
	a) Basic	5.72	1.70	5.97	7.26	6.84	13.03		
	b) Diluted	5.72	1.70	5.97	7.26	6.83	13.02		

Unaudited	standalone	financial	information

					(INR in m	illion, except p	er share data
	52 40 40		Quarter ended				Year ended
Sr. No.	Particulars	September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)
1	Revenue from operations	976.89	571.49	1,088.56	1,548.38	1,616.44	3,129.03
2	Profit before tax	503.71	162.79	579.01	666,50	676.35	1,290.70
3	Profit after tax	375.66	120.86	377.04	496.52	441.45	839.64

## Notes to financial results:

- The above financial results for the guarter and six months ended September 30, 2019 have been subjected to limited review by the statutory auditors and reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2019.
- In accordance with the SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2018 dated May 09, 2018 the company has prepared and published the guarterly and half yearly consolidated financial results for the guarter and half year ended September 30, 2019. The financial results reported above for the corresponding guarter ended September 30, 2018 and the corresponding year-to-date from April 1, 2018 to September 30, 2018, under Indian Accounting Standards ('Ind AS') and net cash inflow/outflow, have been approved by the Board of Directors but have not been subjected to review.
- During the previous year ended March 31, 2019, Company had received notice of demand dated March 13, 2019, in relation to service tax under the provisions of Finance Act, 1994 for INR 387.43 million (excluding interest and penalties) covering the period from April 1, 2016 to June 30, 2017 on supply of anti-virus software in Compact Disk. Company replied the notice of demand to Commissioner of Goods and Service Tax, Pune During the earlier years, Company received similar notice of demands in relation to service tax under the provisions of Finance Act, 1994 for INR 1,223.07 million (excluding penalty of INR 626.97 million and predeposit, if any) covering the period from March 1, 2011 to March 31, 2016 on supply of anti-virus software in Compact Disk. Company had filed an appeal with Customs, Excise and Service Tax Appellate Tribunal, New Delhi for the period March 1, 2011 to March 31, 2014 and with the Customs, Excise and Service Tax Appellate Tribunal, Mumbai for the period April 1, 2014 to March 31, 2016. Based on technical circular issued by government authorities and an independent legal opinion obtained by the Company in earlier years, the Company is confident of getting this claim set aside. Accordingly no provision (including interest and penalty) has been recognised and the demand has been disclosed as contingent liability in the financial statements.
- Effective April 1, 2019, the Group has adopted Ind AS 116 "leases". The application of Ind AS 116 did not have any material impact on the financial results of the Group.
- The Board of Directors at its meeting held on March 5, 2019 and the shareholders by way of postal ballot on April 13, 2019, approved the buy back of the Parent Company fully paid equity shares of the face value of INR 10 each from its shareholder/beneficial owners of equity shares of the Quick Heal Technologies Limited (Parent Company) including promoters and promoter group of the Parent Company as on the record date, on a proportionate basis through the "tender offer" route at a price of INR 275 per share for an aggregate amount not exceeding INR 1,750 million. The Parent Company completed the Buy Back Process in June 2019 and has complied with all the requisite formalities with SEBI and ROC in accordance with section 69 of the Companies Act, 2013, the Company has created 'Capital Redemption Reserve' of INR 63.64 million equal to the nominal value of the shares bought back as an appropriation from Securities Premium Account.
- The Company is engaged in providing security software solutions. The Chief Operating Decision Maker (CODM) reviews the information pertaining to revenue of each of the target customer group (segments) viz. retail, enterprise & government and mobile. However, based on similarity of activities/products, risk and reward structure, organisation structure and internal reporting systems, the Company has structured its operations into one operating segment viz. anti-virus and as such there is no separate reportable operating segment as defined by Ind AS 108 "Operating segments".
- Mr. Amitabha Mukhopadhyay appointed as Independent Director of the Company w.e.f. June 10, 2019 which was confirmed with the approval of shareholders in the 24th Annual General Meeting held on 15 July 2019.

8 Previous year's figures have been regrouped / reclassified wherever necessary to make them comparable with the current year's classification / disclosure. For and on behalf of the Board of Directors

Kailash Katkar

Place: Pune

Date: November 14, 2019

**Managing Director** & Chief Executive Officer

### VIKAS ECOTECH LIMITED

CIN: L65999DL1984PLC019465 Regd. Office: 34/1, EAST PUNJABI BAGH, NEW DELHI-110026

Landline:011-43144444 | E-mail: cs@vikassecotech.com | Website: www.vikasecotech.com UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2019

		30-Sep-19	30-Sep-19	30-Sep-18	30-Sep-18	30-Jun-19	31-Mar-19
SI. No.	Particulars	3 months	6 months	3 months	6 months	3 months	12 months
NO.	199910305933003ds	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	5,342.05	11,092.92	4,865.39	10,750.63	5,750.87	26,976.90
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	1,031.82	1,253.30	883.96	1,751.55	221.48	2,305.28
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	194.52	416.00	883.96	1,751.55	221.48	2,305.28
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	780.86	937.84	690.15	1,246.41	156.99	1,623.57
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	4.49	11.37	2.76	26.63	6.88	26.30
6	Equity Share Capital	279,899,675.00	279,899,675.00	279,899,675.00	279,899,675.00	279,899,675.00	279,899,675.00
7	Earnings Per Share (of Rs. 10/- each) 1. Basic: 2. Diluted:	0.28 0.28	0.34 0.34	0.25 0.25	0.45 0.45	0.06 0.06	0.59 0.59

The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation& Disclosure Requirements) Regulations, 2015. The full formats of Quarterly and yearly ended Financial Result are available on the website of the Stock Exchange (www.bseindia.com).

The above results were reviewed by the Audit Committee and were approved by the Board of Directors at their meeting held on 14.11.2019. The Audit has been conducted by Statutory Auditors of the company and they have issued Limited Review Report

For Vikas Ecotech Limited

Vikas Garg Managing Director DIN: 00255413

By order of the Board of Directors



Place: New Delhi

Date: 14/11/2019

### THE WATERBASE LTD

Regd Office: Ananthapuram Village T P Gudur Mandal, Nellore. Andhra Pradesh PIN -524 344. Ph: +91-9100018037 E-mail : info@waterbaseindia.com Website: www.waterbaseindia.com CIN: L05005AP1987PLC018436

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2019

01.11	D (1)		Quarter ende	ed	Six Month	is Ended	Year Ended
SI No.	Particulars	September 30, 2019	2019	September 30, 2018	September 30, 2019	2018	March 31, 2019
- 8			(Unaudited)		(Una	udited)	(Audited)
	Revenue from Operations	9,333.45	11,949.81	9,577.85	21,283.26	25,007.08	36,548.24
"	Other Income	115.40	57.25	15.21	172.65	435.73	617.73
111	Total Income (I+II)	9,448.85	12,007.06	9,593.06	21,455.91	25,442.81	37,165.97
IV	Expenses:						-
	Cost of materials consumed	6,940.62	6,157.85	5,717.61	13,098.47	15,578.51	24,957.64
	Purchases of stock-in-trade	53.90	29.18	69.52	83.08	788.95	933.28
	Changes in inventories of finished goods, work-in-progress, stock-in-trade &	(462.16)	2,227.77	618.12	1,765.61	914.25	(1,158.34)
	Biological assets					1 1	
	Employee benefits expense	543.84	468.46	508.39	1,012.30	1,023.78	2,109.88
	Finance Costs	78.77	83.89	101.36	162.66	203.47	328.21
	Depreciation and amortization expenses	181.74	191.80	168.18	373.54	357.13	692.79
	Other expenses	1,142.03	1,091.77	1,063.78	2,233.80	2,511.98	4,569.68
	Total Expenses	8,478.74	10,250.72	8,246.96	18,729.46	21,378.07	32,433.14
V	Profit before tax (III-IV)	970.11	1,756.34	1,346.10	2,726.45	4,064.74	4,732.83
VI	Tax expense:					1	
	(a) Current tax					1 1	
	In respect of current year	95.69	612.07	495.07	707.76	1,445.50	1,861.75
	(b) Deferred Tax	(17.19)	5.50	(25.79)	(11.69)	(25.73)	(213.66)
- 0	Total tax expense	78.50	617.57	469.28	696.07	1419.77	1,648.09
VII	Profit for the period (V-VI)	891.61	1,138.77	876.82	2,030.38	2,644.97	3,084.74
VIII	Other comprehensive income					1	
	(a) Items that will not be reclassified to profit or loss	2.68	2.68	6.47	5.36	12.94	10.73
	(b) Income tax relating to items that will not be reclassified to profit or loss		(0.94)	(2.26)	(1.35)	(4.52)	(3.75)
-ix	Total comprehensive income for the period (VII+VIII)	893.88	1.140.51	881.03	2,034.39	2,653.39	3,091.72
X	Paid-up equity share capital ( Face Value of Rs.10 per share)	4,142.68	4,142.68	4,142.68	4,142.68	4,142.68	4,142.68
ΧI	Other equity	- 12 7				100	13,162.35
XII	Earnings per equity share (of Rs.10 each) not annualised (in Rs.)	40	-		- 25	12	
	(a) Basic	2.15	2.75	2.12	4.90	6.38	7.45
	(b) Diluted	2.15	2.75	2.12	4.90	6.38	7.45

a) There is only one reportable segment namely Manufacture & Sale of Shrimp Feed as envisaged in Ind AS-108 on 'Operating Segments' and information pertaining to segment is not applicable for the Company. This is consistent with the internal reporting to the chief operating decision makers. b) In view of the seasonal nature of Aquaculture Industry, the financial results of the guarter are not indicative of full year performance.

c) The above results were reviewed by Audit Committee and approved by the Board of Directors of the Company at its meeting held on November 14, 2019. d) Effective April 01, 2019, the Company has adopted Ind AS 116 - Leases and applied the revised standard to all lease contracts existing on April 01, 2019, using the modified retrospective method with the cumulative adjustments to retained earnings, on the date of initial application. Accordingly, comparatives for the year ended March 31, 2019 have not been restated.

e) During the quarter ended September 30, 2019, the Company has exercised the option of availing the lower tax rate as per the tax regime announced under section 115BAA of the Income Tax Act, 1961. Accordingly, (a) the provision for current and deferred tax has been determined at the rate of 25.17% and (b) the deferred tax assets and deferred tax liabilities as on April 01, 2019 have been restated at the rate of 25.17%. As a result, the current tax expenses for the quarter and six months ended September 30, 2019 is lower by Rs.274.92 Lakhs and deferred tax expense for the quarter and six months ended September 30, 2019 is higher by Rs.8.67 Lakhs.

f) This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. g) Figures of the previous quarters / periods have been regrouped / rearranged wherever considered necessary to enable comparability of the current year's

position of financial results with that of the relative previous year's position. By order of the Board Place: New Delhi

Date: November 14, 2019

Vikramaditya Mohan Thapar Chairman DIN: 30967

### PRABHAT DAIRY LIMITED Registered office: 122, At Ranjankhol, Tal - Rahata, Dist. Ahmednagar, Pin - 413720, Maharashtra, India,

Tel No: 02422-265995 CIN: L01100PN1998PLC013068, Website: www.prabhat-india.in, E-mail ID: investor@prabhatdairy.in

EXTRACT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30™ SEPTEMBER, 2019

Sr.			Quarter Ended		Half Year	Ended	Year Ended
No.	Particulars	30 Sep 2019 (Unaudited)	30 June 2019 (Unaudited)	30 Sep 2018 (Unaudited)	30 Sep 2019 (Unaudited)	30 Sep 2018 (Unaudited)	31 March 2019 (Audited)
1	Total income from operations	8,090.99	9,020.68	1,546.08	17,111.66	2,121.90	23,872.51
2	Net Profit for the period (before Tax, Exceptional Items and/or Extraordinary items)	1,503.64	1,667.72	-170.77	3,171.36	-141.10	261.07
3	Net Profit/(Loss) for the period before tax (after Exceptional and /or Extraordinary items)	1,503.64	1,667.72	-170.77	3,171.36	-141.10	261.07
4	Profit/ (Loss) from Discontinue operations		747	1,431.62		2,510.62	4,889.54
5	Net profit for the period after tax (after Exceptional and/or Extraordinary items)	963.64	1,157.72	1,235.35	2,121.36	2,342.07	4,885.49
6	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	963.64	1,157.72	1,235.35	2,121.36	2,342.17	4,916.60
7	Pald-up Equity Share Capital	9,767.61	9,767.61	9,767.61	9,767.61	9,767.61	9,767.61
8	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	500		36	- 37	601	68,234.35
9	Earnings per share (of Rs 10 each) (not annualised):						
	(a) From continuing operations & discontinuing operations (Rs)	0.99	1.19	1.26	2.17	2.40	5.03
	(b) From continuing operations (Rs)	0.99	1.19	-0.20	2.17	-0.17	-0.00
	(c) From discontinuing operations (Rs)	-		1.47	-	2.57	5.01

1 The above unaudited consolidated financial results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors in their respective meetings held on November 14, 2019. These unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standards ("Ind-AS") as specified under Section 133 of the Companies Act, 2013 read with the Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and the Companies (Indian Accounting Standards) Amendment Rules, 2016 and the provisions of the Companies Act, 2013.

2 The Statutory Auditors of the Company have conducted a limited review of the above consolidated financial results of the Company for the quarter and half year ended Sep 30, 2019. An unqualified report has been issued by them thereon.

3 Key Standalone financial information: Amount Rupees in Lakhs

e.	10.000000000000000000000000000000000000		Quarter Ended		Half Year	Year Ended	
Sr. No.	Particulars	30-Sep-2019 (Unaudited)	30-June-19 (Unaudited)	30-Jun-18 (Unaudited)	30-Sep-19 (Unaudited)	30-Sep-19 (Unaudited)	31-Mar-19 (Audited)
1	Revenue from operations	5,456,39	5,781.38	1,546.08	11,237.78	2,121.90	7,153.54
2	Net profit before Tax	694.64	688.97	90.96	1,383.61	120.63	283.4
3	Net profit after Tax	404.64	478.97	429.51	883.61	934.29	665.25

Note: The above unaudited results of Prabhat Dairy Ltd on a standalone basis for the above mentioned periods are available on Company's website www.prabhatindia.in and on the Stock exchange website www.nseindia.com and www.bseindia.com

4 The Company has entered into a Definitive Sale Agreement on January 21, 2019 with Tirumala Milk Products Private Limited ("The Buyer") to sell the entire dairy business of Prabhat Dairy Limited vide a Business Transfer Agreement (BTA) and sale of its subsidiary Sunfresh Agro Industries Private Limited by way of a slump sale on a going concern basis for a total consideration of Rs. 1,70,000 Lakhs (excluding adjustment for net debt outstanding and working capital adjustment as agreed with the buyer). The aforesaid sale was subject to certain conditions precedent viz CCI, Shareholders, Bankers etc.

During the previous quarter, the Company received all the critical approvals and post completing the conditions precedent to the deal, the transaction was closed The Company has classified all its assets & liabilities of the dairy business as Held for sale w.e.f. January 21, 2019 as per the requirements of Ind AS 105 - Non-

current Assets Held for Sale and Discontinued Operations. Similarly, the Company has also re-classified the results from discontinuing operations separately from the results from Continuing operations as per the requirements of IND AS 105. Post completion of necessary formalities, the purchase consideration has been received by the Company in the designated Escrow Account on April 10, 2019. The net debt and transaction costs have been settled from the stated escrow account. As working capital adjustments and other subsequent processes post-closing of transactions are not yet over, effect of above mentioned transaction was not given in Profit and Loss statement for this quarter.

Post the sale of dairy business, the Company intends to focus on the business of animal feeds and nutrition. 5 On February 13, 2019, the Board of directors approved the scheme of Amalgamation and arrangement under Section 230-233 of the Companies Act, 2013. ("Proposed Scheme") for merger of Cheese Land Agro (India) Private Limited, its wholly owned subsidiary, with the Company subject to approvals like shareholders approval, creditor approval, The Regional Directorate approval etc. as required. Since the approval of The Regional Directorate was not received till

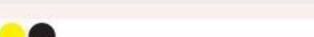
the date of approval of financial results by the Board of Directors, the merger has not been given effect to in the financial results of the Company. Effective April 1, 2018, the Company has adopted IND AS 115 using the modified retrospective method as suggested in para C7 of transition provision of IND AS 115. Certain expenses in nature of variable consideration in a contract for sale of goods have been reclassified to revenue in the unaudited result for the quarter and year ended March 31, 2019 and therefore revenue for quarter and year ended March 31, 2019 may not be comparable to that extent. The adoption of the

standard did not have any material impact on the results of the Company. 7 There is no multiple operating segment in the Company. The Company has reported the single operating segment i.e. animal feeds and nutrition.

8 Previous period's figures have been regrouped / reclassified wherever necessary to correspond with the current period's classification / disclosure.

For Prabhat Dairy Limited

Sarangdhar Nirmal Chairman & Managing Director DIN: 00035234



Place : Shrirampur

Date: November 14, 2019



### QUICK HEAL TECHNOLOGIES LIMITED

Regd. Office: Marvel Edge, Office No. 7010 C & D, 7th Floor, Opposite Neco Garden Society, Viman Nagar, Pune - 411014
Phone: +91 20 66813232 CIN: L72200MH1995PLC091408 Email : cs@quickheal.co.in

#### STATEMENT OF CONSOLIDATED FINANCIAL RESULTS OF QUICK HEAL TECHNOLOGIES LIMITED FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2019

			0		0: 11	Six Month ended		
Sr.			Quarter ended	galactic between the second of the latest terms.	and the second second second second	and the second second second	Year ended	
No.	Particulars	September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	March 31, 2019 (Audited)	
1	Income							
	Revenue from operations	985.77	576.00	1,091.32	1,561.77	1,622.20	3,149.26	
- 3	Other income	73.38	84.46	86.85	157.84	150.94	326.67	
	Total income	1,059.15	660.46	1,178.17	1,719.61	1,773.14	3,475.93	
2	Expenses							
	Cost of raw materials consumed	1,68	6.17	10.75	7.85	12.98	30.56	
- 13	Purchase of security software products	24.48	8.27	43.33	32.75	62.55	115.9	
	Changes in inventories of security software products	10.68	3.60	(8.28)	14.28	(14.04)	(19.40	
- 3	Employee benefits expense	255.10	266.32	248,35	521.42	503.12	988.5	
	Depreciation and amortisation expense	55.30	51.63	60.16	106.93	119.38	235,49	
	Other expenses	216.25	163.40	200.69	379.65	371.87	754.60	
	Total expenses	563.49	499.39	555.00	1,062.88	1,055.86	2,105.74	
3	Profit / (loss) before exceptional items and tax (1-2)	495.66	161.07	623.17	656.73	717.28	1,370.19	
4	Exceptional items							
5	Profit / (loss) before tax (3-4)	495.66	161.07	623.17	656.73	717.28	1,370.19	
6	Tax expense							
T	Current tax							
- 1	Pertaining to profit for the current period	110.14	41.78	191.44	151.92	221.19	447.25	
- 7	Adjustments of tax relating to earlier periods			14.71		14.71	45.99	
	Deferred tax	18.17	0.31	(4.01)	18.48	(0.77)	(41.29	
- 1	Total tax expense	128.31	42.09	202.14	170.40	235.13	451.95	
7	Profit / (loss) for the period (5-6)	367.35	118.98	421.03	486.33	482.15	918.24	
8	Other comprehensive income, net of tax Other comprehensive income not to be reclassified to profit or loss in subsequent periods:							
- 8	Re-measurement of defined benefit plans	0.60	3.96	1.36	4.56	(3.33)	(3.23	
	Net (loss) or gain on FVTOCI assets	-		(29.52)		(29.52)	(29.52	
f	Income tax effect on above							
	Other comprehensive income to be reclassified to profit or loss in subsequent periods:							
ij	Exchange differences on translation of foreign operations	0.41	(1.32)	2.05	(0.91)	4.35	2.73	
	Total other comprehensive income	1.01	2.64	(26.11)	3.65	(28.50)	(30.02	
9	Total comprehensive income (after tax) for the period (7+8)	368.36	121.62	394.92	489.98	453.65	888.22	
10	Paid-up equity share capital (face value of INR 10 each)	642.03	642.01	704.89	642.03	704.89	705.63	
11	Other equity (as per balance sheet of previous accounting year)						7,191.79	
12	Earnings per share of INR 10 each: (not annualised for the quarter)							
	a) Basic	5.72	1.70	5.97	7.26	6.84	13.03	
3	b) Diluted	5.72	1.70	5.97	7.26	6.83	13.02	

#### Unaudited standalone financial information

(INR in million, except per share data)

	Particulars		Quarter ended				Year ended	
Sr. No.		September 30, 2019 (Unaudited)	June 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	September 30, 2019 (Unaudited)	September 30, 2018 (Unaudited)	31, 2019	
1	Revenue from operations	976.89	571.49	1,088.56	1,548.38	1,616.44	3,129.03	
2	Profit before tax	503.71	162.79	579.01	666.50	676.35	1,290.70	
3	Profit after tax	375.66	120.86	377.04	496.52	441.45	839.64	

#### Notes to financial results:

- 1 The above financial results for the guarter and six months ended September 30, 2019 have been subjected to limited review by the statutory auditors and reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on November 14, 2019.
- 2 In accordance with the SEBI (Listing Obligations and Disclosure Requirements) (Amendments) Regulations, 2018 dated May 09, 2018 the company has prepared and published the quarterly and half yearly consolidated financial results for the quarter and half year ended September 30, 2019. The financial results reported above for the corresponding quarter ended September 30, 2018 and the corresponding year-to-date from April 1, 2018 to September 30, 2018, under Indian Accounting Standards ('Ind AS') and net cash inflow/outflow, have been approved by the Board of Directors but have not been subjected to review.
- 3 During the previous year ended March 31, 2019, Company had received notice of demand dated March 13, 2019, in relation to service tax under the provisions of Finance Act, 1994 for INR 387.43 million (excluding interest and penalties) covering the period from April 1, 2016 to June 30, 2017 on supply of anti-virus software in Compact Disk. Company replied the notice of demand to Commissioner of Goods and Service Tax, Pune During the earlier years, Company received similar notice of demands in relation to service tax under the provisions of Finance Act, 1994 for INR 1,223.07 million (excluding penalty of INR 626.97 million and predeposit, if any) covering the period from March 1, 2011 to March 31, 2016 on supply of anti-virus software in Compact Disk. Company had filed an appeal with Customs, Excise and Service Tax Appellate Tribunal, New Delhi for the period March 1, 2011 to March 31, 2014 and with the Customs, Excise and Service Tax Appellate Tribunal, Mumbai for the period April 1, 2014 to March 31, 2016. Based on technical circular issued by government authorities and an independent legal opinion obtained by the Company in earlier years, the Company is confident of getting this claim set aside. Accordingly no provision (including interest and penalty) has been recognised and the demand has been disclosed as contingent liability in the financial statements.
- Effective April 1, 2019, the Group has adopted Ind AS 116 "leases". The application of Ind AS 116 did not have any material impact on the financial results of the Group.
- The Board of Directors at its meeting held on March 5, 2019 and the shareholders by way of postal ballot on April 13, 2019, approved the buy back of the Parent Company fully paid equity shares of the face value of INR 10 each from its shareholder/beneficial owners of equity shares of the Quick Heal Technologies Limited (Parent Company) including promoters and promoter group of the Parent Company as on the record date, on a proportionate basis through the "tender offer" route at a price of INR 275 per share for an aggregate amount not exceeding INR 1,750 million. The Parent Company completed the Buy Back Process in June 2019 and has compiled with all the requisite formalities with SEBI and ROC in accordance with section 69 of the Companies Act, 2013, the Company has created 'Capital Redemption Reserve' of INR 63.64 million equal to the nominal value of the shares bought back as an appropriation from Securities Premium Account.
- 6 The Company is engaged in providing security software solutions. The Chief Operating Decision Maker (CODM) reviews the information pertaining to revenue of each of the target customer group (segments) viz. retail, enterprise & government and mobile. However, based on similarity of activities/products, risk and reward structure, organisation structure and internal reporting systems, the Company has structured its operations into one operating segment viz. anti-virus and as such there is no separate reportable operating segment as defined by Ind AS 108 "Operating segments"
- 7 Mr. Amitabha Mukhopadhyay appointed as Independent Director of the Company w.e.f. June 10, 2019 which was confirmed with the approval of shareholders in the 24th Annual General Meeting held on 15 July 2019.
- 8 Previous year's figures have been regrouped / reclassified wherever necessary to make them comparable with the current year's classification / disclosure.

For and on behalf of the Board of Directors Kailash Katkai

Date: November 14, 2019 & Chief Executive Officer



Managing Director