

Date: 14.11.2019

To,

1) BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001.

2) Metropolitan Stock Exchange of India Limited
Vibgyor Towers, 4th Floor, Plot No. C62, Opp. Trident Hotel,
Bandrakurla Complex,
Bandra (E), Mumbai-400098

3) Ahemdabad Stock Exchange Limited
Kamdhenu Complex, Opp. Sahajanad College,
Panjara Pole, Ambawadi, Ahmedabad - 380015

Dear Sir/Madam,

Sub: Outcome of board meeting under regulation 30 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015
Ref: Dr. Habeebullah Life Sciences Ltd (Scrip code: 539267)

With reference to the subject cited, this is to inform the Exchange/s that at the Board meeting of Dr. Habeebullah Life Sciences Ltd held on Thursday, the 14th day of November, 2019 at 3.00 P.M. at the registered office of the Company the following were duly considered and approved by the Board:

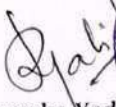
1. Standalone and Consolidated Un-audited Financial Results along with Limited Review Report for the Quarter ended 30th September, 2019.
2. Statement of Assets and Liabilities for the half year ended 30th September 2019
3. Cash Flow statements for the half year ended 30th September 2019.


The meeting of the Board of Directors commenced at 03.00 P.M. (IST) and concluded at 5.25 P.M (IST)

This is for the information and records of the Exchange, please.

Thanking you.

Yours faithfully,
For Dr Habeebullah Life Sciences Ltd


Ramyanka Yadav
Company Secretary



Encl: as above

Dr Habeebullah Life Sciences Ltd

(Formerly Known as PC Products India Limited)

Regd. Off : 2-5-36/CLRD/1, Chintalmet X Roads, Upperpally, Rajendra Nagar Mandal, Hyderabad-500048. TS. India.

Corp Off : No.11, Phase I, Vasudeva's Bloomfield Elation, Khajaguda, Nanakramguda, Hyderabad-500008. TS. India.

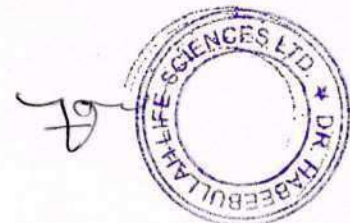
CIN No.: L85110TG1996PLC099198

Email: info@drhlsl.com, pcproductsindia@gmail.com

Contact No.: 040 - 2970 3333, +91 9030057370

Website : www.drhlsl.com

PART-I							Rs in Lakhs
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2019							
S.No	Particulars	QUARTER ENDED			Half Year ended		Year ended 31-03-2019
		3 Months ended 30-09-2019	Corresponding 3 months ended in previous year 30-09-2018	Preceding 3 months ended 30-06-2019	Half year ended 30-09-2019	Half year ended 30-09-2018	
		UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	
I	Revenue from Operations	35.26	52.92	42.22	77.48	83.38	201.45
II	Other Income	5.64	-	-	5.64	-	11.05
III	Total Revenue (I+II)	40.90	52.92	42.22	83.12	83.38	212.49
IV	Expenses						
	Cost of Material Consumed	5.90	4.96	7.25	13.15	8.07	23.00
	Employee benefits expense	29.02	31.29	29.88	58.90	65.66	119.79
	Depreciation and Amortisation expense	0.24	0.09	0.24	0.48	0.18	0.94
	Other Expenses	55.15	75.14	65.12	120.27	130.80	282.31
	Total Expenses	90.31	111.48	102.49	192.80	204.71	426.05
V	Profit/(Loss) from before Exceptional Items and tax (I-IV)	(49.41)	(58.56)	(60.27)	(109.68)	(121.33)	(213.55)
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(49.41)	(58.56)	(60.27)	(109.68)	(121.33)	(213.55)
VIII	Tax Expense:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(49.41)	(58.56)	(60.27)	(109.68)	(121.33)	(213.55)
X	Profit/ (Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/ (Loss) for the period (IX+XII)	(49.41)	(58.56)	(60.27)	(109.68)	(121.33)	(213.55)
XIV	Other Comprehensive Income						
	A) (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax related to items that will not be reclassified to profit or loss						
	B) (i) Items that will be reclassified to profit or loss						
	(ii) Income Tax relating to items that will be reclassified to profit or loss						
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	(49.41)	(58.56)	(60.27)	(109.68)	(121.33)	(213.55)
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each)						
	1) Basic	(0.33)	(0.49)	(0.43)	(0.74)	(0.84)	(1.75)
	2) Diluted	(0.33)	(0.40)	(0.43)	(0.74)	(0.84)	(1.62)
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each)						
	1) Basic	-	-	-	-	-	-
	2) Diluted	-	-	-	-	-	-
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each)						
	1) Basic	(0.33)	(0.49)	(0.43)	(0.74)	(1.02)	(1.75)
	2) Diluted	(0.33)	(0.40)	(0.43)	(0.74)	(0.84)	(1.62)
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	1,480.87	1221.37	1,480.87	1,480.87	1221.37	1380.87



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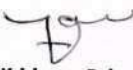
Website : www.drhlsl.com

Notes:

- 1 The Unaudited Standalone financial results for the Quarter II and period ended 30, September 2019 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2019. The Statutory Auditors have carried out the Limited Review of the Unaudited Standalone Financial Results in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015).
- 2 The Unaudited standalone financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India("SEBI") and Regulation 33 of SEBI (LODR) Regulations, 2015 and SEBI Circular dated 05th July, 2016.
- 3 During the half year period, the Company has converted 10,00,000 Convertible Warrants into Equity Shares to Promoters of the Company.
- 4 Effective April 01, 2019, the Company has adopted Ind AS 116 "Leases", applied to all the lease contracts existing on April 01, 2019 using the modified retrospective method. The adoption of the standard did not have any material impact on the financial results of the company for the quarter ended June 30, 2019.
- 5 The Company has only one reportable segment as per requirements of AS 108 "Operating Segments" i.e., Health Care Sector. Hence, the separate disclosure on Segment information is not required.
- 6 The figures of the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 7 The results are also available on the website of the Company www.drhlsl.com

Place : Hyderabad
Date : 14/11/2019

For DR HABEEBULLAH LIFE SCIENCES LIMITED



K. Krishnam Raju

Executive Chairman (DIN 00874650)



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Statement of Standalone Assets and Liabilities

Particulars	(INR. in Lakhs)	
	Half Year Ended 9/30/2019 Unaudited	Year Ended 3/31/2019 Audited
ASSETS		
Non Current Assets		
Property, Plant and Equipments	3.36	3.83
Capital Work In Progress		
Investment Property		
Goodwill		
Other Intangible Assets		
Intangible Assets under development	263.20	214.55
Biological assets other than bearer plants		
Financial Assets:		
Investments	487.06	487.06
Trade Receivables		
Loans		
Others	204.27	202.54
Deferred Tax Assets (net)		
Other Non Current Assets		
Total Non Current Assets	957.89	907.99
Current Assets		
Inventories	15.81	15.92
Financial Assets		
Investments		
Trade Receivables	220.70	221.23
Cash and Cash Equivalents	1.23	1.5
Bank balances other than above	1.10	
Loans	94.00	94.00
Others		
Current Tax Assets (net)		
Other Current Assets	357.01	282.28
Total Current Assets	689.85	614.93
Total Assets	1,647.74	1,522.92
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,480.87	1,380.87
Other Equity		
Reserves & Surplus	(160.47)	(150.78)
Share warrants		50.00
Total - Equity	1,320.40	1,280.09
Liabilities		
Non Current Liabilities		
Financial Liabilities		
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Provisions	13.33	12.57
Deferred Tax Liabilities (net)	-	-
Other Non Current Liabilities	-	-
Total Non Current Liabilities	13.33	12.57



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Current Liabilities		
Financial Liabilities	-	-
Borrowings	-	-
Trade Payables	135.15	132.4
Other Financial Liabilities	33.85	23.99
Other Current Liabilities	-	-
Provisions	145.01	73.10
Current Tax Liabilities (net)	-	0.76
Total Current Liabilities	314.01	230.25
Total - Equity and Liabilities	1,647.74	1,522.92

Place : Hyderabad
Date : 14/11/2019

For DR HABEEBULLAH TYPE SCIENCES LIMITED


K. Krishnam Raju
Executive Chairman (DIN 00874650)



Statement of cash flows Particulars	Half year ended	
	September 30, 2019	September 30, 2018
A. CASH FLOW FROM OPERATING ACTIVITIES :		
Net profit/ (loss) before tax	(109.68)	(121.33)
Adjustments for:		
Depreciation and amortization expenses	0.48	0.18
Share based payment expense		
Finance cost		
Interest income	(5.64)	0.00
Impairment of assets classified as held for sale		
Liabilities written back		
(Gain)/ loss on sale of fixed assets		
Cash Flows from Operations before changes in assets and liabilities	(114.84)	(121.15)
Movements in Working Capital::		
(Increase)/ Decrease in trade receivables	0.53	69.72
(Increase) / Decrease in Short Term Loans and Advances	0.00	(24.00)
(Increase)/Decrease in other Current Assets	(74.73)	(53.81)
(Increase) / Decrease in Inventories	0.11	(5.28)
(Increase) / Decrease Financial Assets		
(Increase) / Decrease Investments	0.00	0.00
(Increase) / Decrease Current Tax Assets (net)		
Increase / (Decrease) in Trade Payables	9.86	17.23
Increase/(Decrease) in Other current liabilities	71.91	(24.11)
Increase/(Decrease) in Current Provisions	(0.77)	60.09
Increase/(Decrease) Other Financial Liabilities		
Increase/(Decrease) Current Tax Liabilities (net)		
Change in Working Capital	6.91	39.85
Changes in non current assets and liabilities		
Decrease/(Increase) in loans & advances	(1.73)	(7.29)
(Decrease)/Increase in Long Term Borrowings		
(Decrease)/Increase in Long Term Provisions	0.76	(5.93)
Changes in non current assets and liabilities	(0.97)	(13.22)
Cash Generated From Operations	(108.90)	(94.52)
Less: Taxes paid	0.00	0.00
Net Cash from operating activities(A)	(108.90)	(94.52)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Payment for property, plant and equipment and intangible assets		(1.63)
Payment for Investment property	0.00	0.00
Intangible asset under development	(48.66)	(61.37)
Purchase of Investments	0.00	0.00
Proceeds from sales of investments	0.00	0.00
Proceeds from sale/ disposal of fixed assets	0.00	0.00
Net proceeds from fixed deposits	0.00	0.00
Interest received	5.64	0.00
Net cash flow from investing activities (B)	(43.02)	(63.00)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of equity share capital	150.00	68.25
Proceeds from exercise of share options	0.00	0.00
Proceeds from issuance of convertible preference shares	0.00	0.00
Proceeds from short-term borrowings	2.75	63.00
Interest paid	0.00	0.00
Net cash flow from financing activities (C)	152.75	131.25
Net increase in cash and cash equivalents (A+B+C)	0.83	(26.27)
Cash and cash equivalents at the beginning of the year	1.50	33.23
Cash and cash equivalents at the end of the year	2.33	6.96
Cash and cash equivalents comprise (Refer note 16)		
Balances with banks		
On current accounts	1.10	5.86
Fixed deposits with maturity of less than 3 months	0.00	0.00
Cash on hand	1.23	1.09
Cheques on hand	0.00	0.00
Total cash and bank balances at end of the year	2.33	6.96



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& Associates

Chartered Accountants

1101/B, Manjeera Trinity Corporate,
JNTU-Hitech City Road, Kukatpally,
Hyderabad-500072, Telangana, INDIA
Tel: +91 40 6814 2999

Independent Auditor's Review Report on unaudited quarterly and year to date financial results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors

Dr Habeebullah Life Sciences Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Dr Habeebullah Life Sciences Limited ('the Company') for the quarter ended September 30, 2019 and the year to-date results for the period April 01, 2019 to September 30, 2019 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'). Attention is drawn to the fact that the figures of net cash inflow/outflow for the corresponding quarter ended September 30, 2018 and the corresponding year-to-date from April 01, 2018 to September 30, 2018, as reported in these unaudited standalone financial results have been approved by the Company's Board of Directors but have not been subjected to review.
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 financial results are free of material misstatements. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MSKA & Associates
Chartered Accountants
ICAI Firm Registration No.105047W

Ananthakrishnan G
Partner
Membership No.: 205226
UDIN: 19205226AAAAHE7294



Place: Hyderabad
Date: November 14, 2019

CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER II AND HALF YEAR ENDED 30TH SEPTEMBER, 2019					
S.No	Particulars	QUARTER ENDED		Half Year ended	Year ended 31-
		3 Months ended 30-09-2019	Preceding 3 months ended 30-06-2019	Half year ended 30-09-2019	03-2019
		UnAudited	UnAudited	UnAudited	Audited
I	Revenue from Operations	35.26	42.22	77.48	201.45
II	Other Income	5.64	-	5.64	11.05
III	Total Revenue (I+II)	40.90	42.22	83.12	212.49
IV	Expenses				
	Cost of Material Consumed	5.90	7.25	13.15	23.00
	Employee benefits expense	33.37	30.83	64.20	131.69
	Depreciation and Amortisation expense	0.39	0.24	0.63	1.84
	Other Expenses	55.23	72.93	128.16	290.8
	Total Expenses	94.89	111.25	206.14	447.33
V	Profit/(Loss) from before Exceptional Items and tax (I-IV)	(53.99)	(69.03)	(123.02)	(234.84)
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(53.99)	(69.03)	(123.02)	(234.84)
VIII	Tax Expense:				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	(2.68)
IX	Profit/ (Loss) for the period from Continuing operations (VII-VIII)	(53.99)	(69.03)	(123.02)	(232.16)
X	Profit/ (Loss) from discontinuing operations	-	-	-	-
XI	Tax Expense of discontinuing operations	-	-	-	-
XII	Profit/ (Loss) for the period from discontinuing operations after tax (X-XI)	-	-	-	-
XIII	Profit/ (Loss) for the period (IX+XII)	(53.99)	(69.03)	(123.02)	(232.16)
XIV	Other Comprehensive income				
	A) (i) Items that will not be reclassified to profit or loss				
	(ii) Income Tax related to items that will not be reclassified to profit or loss				
	B) (i) Items that will be reclassified to profit or loss				
	(ii) Income Tax relating to items that will be reclassified to profit or loss				
XV	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (loss) and Other Comprehensive Income for the Period)	(53.99)	(69.03)	(123.02)	(232.16)
XVI	Earnings Per Equity Share (For Continuing Operations) (Face Value INR 10/- each)				
	1) Basic	(0.36)	(0.42)	(0.83)	(1.83)
	2) Diluted	(0.36)	(0.42)	(0.83)	(1.69)
XVII	Earnings Per Equity Share (For Discontinued Operations) (Face Value INR 10/- each)				
	1) Basic	-	-	-	-
	2) Diluted	-	-	-	-
XVIII	Earnings Per Equity Share (For Continued and Discontinued Operations)(Face Value INR 10/- each)				
	1) Basic	(0.36)	(0.42)	(0.83)	(1.83)
	2) Diluted	(0.36)	(0.42)	(0.83)	(1.69)
XIX	Paid Up Equity Share Capital (Face Value of INR 10/- per share)	1,480.87	1,480.87	1,480.87	1380.87



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Website : www.drhsl.com

Notes:

- 1 The Unaudited Consolidated Financial Results for the Quarter II and period ended 30, September 2019 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2019. The Statutory Auditors have carried out the Limited Review of the Unaudited Consolidated Financial Results in accordance with Regulation 33 of SEBI (LODR) Regulations, 2015).
- 2 The Unaudited consolidated financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND AS) 34 Interim Financial Reporting prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by Securities and Exchange Board of India("SEBI") and Regulation 33 of SEBI (LODR) Regulations, 2015 and SEBI Circular dated 05th July, 2016.
- 3 Adoption of Ind AS-115 - Revenue from Contracts with Customers Effective April 01, 2019, the Company has adopted Ind AS 116 "Leases", applied to all the lease contracts existing on April 01, 2019 using the modified retrospective method. The adoption of the standard did not have any material impact on the financial results of the company for the quarter ended June 30, 2019.
- 4 The Company has only one reportable segment as per requirements of AS 108 "Operating Segments" i.e., Health Care Sector. Hence, the separate disclosure on Segment information is not required.
- 5 The figures of the corresponding previous period have been regrouped/reclassified wherever necessary, to make them comparable.
- 6 The corresponding previous quarter and half year figures have not been provided as they were not declared in consolidated Format in previous year.
- 7 The results are also available on the website of the Company www.drhsl.com

Place : Hyderabad
Date : 14/11/2019

For DR HABEEBULLAH LIFE SCIENCES LIMITED


K. Krishnam Raju

Executive Chairman (DIN 00874650)



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Consolidate statement of cash flows	Half year ended
Particulars	September 30, 2019
A. CASH FLOW FROM OPERATING ACTIVITIES :	
Net profit/ (loss) before tax	(123.02)
Adjustments for:	
Depreciation and amortization expenses	0.63
Share based payment expense	
Finance cost	
Interest income	(5.64)
Impairment of assets classified as held for sale	
Liabilities written back	
(Gain)/ loss on sale of fixed assets	
Cash Flows from Operations before changes in assets and liabilities	(128.03)
Movements in Working Capital::	
(Increase)/ Decrease in trade receivables	0.53
(Increase) / Decrease in Short Term Loans and Advances	0.00
(Increase)/Decrease in other Current Assets	(114.75)
(Increase) / Decrease in Inventories	0.11
(Increase) / Decrease Financial Assets	
(Increase) / Decrease Investments	0.00
(Increase) / Decrease Current Tax Assets (net)	
Increase / (Decrease) in Trade Payables	145.53
Increase/(Decrease) in Other current liabilities	(7.01)
Increase/(Decrease) in Current Provisions	(0.76)
Increase/(Decrease) Other Financial Liabilities	
Increase/(Decrease) Current Tax Liabilities (net)	
Change in Working Capital	23.65
Changes in non current assets and liabilities	
Decrease/(Increase) in loans & advances	(1.73)
(Decrease)/Increase in Long Term Borrowings	
(Decrease)/Increase in Long Term Provisions	0.76
Changes in non current assets and liabilities	(0.97)
Cash Generated From Operations	(105.35)
Less: Taxes paid	0.00
Net Cash from operating activities(A)	(105.35)
B. CASH FLOW FROM INVESTING ACTIVITIES	
Payment for property, plant and equipment and intangible assets	0.00
Payment for investment property	(56.78)
Intangible asset under development	
Purchase of investments	0.00
Proceeds from sales of investments	0.00
Proceeds from sale/ disposal of fixed assets	0.00
Net proceeds from fixed deposits	0.00
Interest received	5.64
Net cash flow from investing activities (B)	(51.14)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from issuance of equity share capital	150.00
Proceeds from exercise of share options	0.00
Proceeds from issuance of convertible preference shares	0.00
Proceeds from short-term borrowings	8.10
Interest paid	0.00
Net cash flow from financing activities (C)	158.10
Net increase in cash and cash equivalents (A+B+C)	1.61
Cash and cash equivalents at the beginning of the year	1.50
Cash and cash equivalents at the end of the year	3.11
Cash and cash equivalents comprise (Refer note 16)	
Balances with banks	
On current accounts	1.79
Fixed deposits with maturity of less than 3 months	0.00
Cash on hand	1.32
Cheques on hand	0.00
Total cash and bank balances at end of the year	3.11




Dr Habeebullah Life Sciences Ltd

(Formerly Known as PC Products India Limited)

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Corp Off : No.11, Phase I, Vasudeva's Bloomfield Elation, Khajaguda, Nanakramguda, Hyderabad-500008. TS. India.

CIN No.: L85110TG1996PLC099198

Email: info@drhsl.com, pcproductsindia@gmail.com

Contact No.: 040 - 2970 3333, +91 9030057370

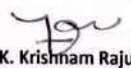
Website : www.drhsl.com

Statement of Consolidated Assets and Liabilities

Particulars	(INR. in Lakhs)	
	Half Year Ended 9/30/2019 Unaudited	Year Ended 3/31/2019 Audited
ASSETS		
Non Current Assets		
Property, Plant and Equipments	19.78	25.97
Capital Work In Progress		
Investment Property		
Goodwill		
Other Intangible Assets		
Intangible Assets under development	1,833.48	1776.70
Biological assets other than bearer plants		
Financial Assets:		
Investments	0.75	0.75
Trade Receivables		
Loans		
Others	204.27	202.54
Deferred Tax Assets (net)	38.99	38.99
Other Non Current Assets		
Total Non Current Assets	2,097.27	2,044.96
Current Assets		
Inventories	15.81	15.92
Financial Assets		
Investments		
Trade Receivables	220.70	221.23
Cash and Cash Equivalents	1.32	2.30
Bank balances other than above	1.79	
Loans	94.00	94.00
Others		
Current Tax Assets (net)		
Other Current Assets	358.67	243.92
Total Current Assets	692.29	577.37
Total Assets	2,789.56	2,622.32
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	1,480.87	1,380.87
Other Equity		
Reserves & Surplus	(227.27)	(210.70)
Share warrants		50.00
Non Controlling Interests	398.49	405.00
Total - Equity	1,652.09	1,625.17
Liabilities		
Non Current Liabilities		
Financial Liabilities	-	-
Borrowings	-	-
Trade Payables	-	-
Other Financial Liabilities	-	-
Provisions	13.33	12.57
Deferred Tax Liabilities (net)	-	-
Other Non Current Liabilities	-	-
Total Non Current Liabilities	13.33	12.57
Current Liabilities		
Financial Liabilities	-	-
Borrowings	799.90	791.80
Trade Payables	169.52	23.99
Other Financial Liabilities	-	-
Other Current Liabilities	154.72	168.02
Provisions	-	0.76
Current Tax Liabilities (net)	-	-
Total Current Liabilities	1,124.14	984.58
Total - Equity and Liabilities	2,789.56	2,622.32

Place : Hyderabad
Date : 14/11/2019

For DR HABEEBULLAH LIFE SCIENCES LIMITED


K. Krishnam Raju
Executive Chairman (DIN: 00874650)



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Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date financial results of the Group, its Associate and Joint Venture pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

**The Board of Directors
Dr Habeebullah Life Sciences Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Dr Habeebullah Life Sciences Limited ('the Holding Company'), its subsidiary, (the Holding Company and its subsidiary together referred to as the 'Group') for the quarter ended September 30, 2019 and the year to-date results for the period from April 01, 2019 to September 30, 2019 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 results are free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No	Name of the Company	Relationship with the Holding Company
1.	Krisani Bio Sciences Private Limited	Subsidiary Company