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THE WATERBASE LTD.

Registered Office : Annihilapuram Village,
Reliance - 524 344, Andhra Pradesh

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER 2014

S.NO.	PARTICULARS	Rs. Lacs					
		3 Months ended 30.09.14	Preceding 3 Months ended 30.09.14	Corresponding 3 months ended in the previous year 30.09.13	Year to date figures for the current period ended 30.09.14	Year to date figures for the previous period ended 30.09.13	Previous Year figures for the period ended 30.09.13
		Unaudited					
		Amended					
1	Income from Operations:						
	(a) Net Sales/Income from operations	8,147.73	8,375.32	5,617.08	16,733.05	11,936.10	22,763.25
	(b) Other operating income	13.17	9.56	11.02	32.73	23.78	37.01
		8,160.90	8,384.88	5,628.10	16,765.78	11,959.88	22,800.26
2	Expenses :						
	(a) Cost of Materials Consumed	5,770.83	3823.56	3,770.68	11,543.39	8,122.89	15,342.53
	(b) Charges in Inventories of Finished Goods, WIP & Stock-in-Trade	229.37	289.97	68.03	5.934	304.08	447.47
	(c) Employee Benefits Expenses	349.45	268.27	222.02	6,722	399.30	355.75
	(d) Depreciation and amortisation expenses	34.69	34.70	37.18	89.29	109.30	389.35
	(e) Other Expenses	1,011.69	1,107.91	924.69	2,119.80	1,894.80	3,710.50
		7,396.03	7,934.41	5,162.61	14,919.74	10,430.57	20,327.60
3	PROFIT (+)/LOSS(-) FROM OPERATIONS BEFORE OTHER INCOME, FINANCE COST AND EXCEPTIONAL ITEMS (1-2)	764.87	1,061.47	585.48	1,826.34	1,449.31	2,472.66
4	Other Income	57.92	11.57	2.50	89.49	7.83	38.30
5	PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES BEFORE FINANCE COST AND EXCEPTIONAL ITEMS (3+4)	822.79	1,073.04	587.98	1,915.83	1,457.14	2,510.96
6	Finance Costs	7.62	62.76	142.41	70.38	223.91	286.88
7	PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES AFTER FINANCE COST BUT BEFORE EXCEPTIONAL ITEMS (5-6)	815.17	1,010.28	445.57	1,845.45	928.23	2,224.08
8	Exceptional Items	-	-	1.12	-	1.12	1.12
9	PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES BEFORE TAX (7-8)	815.17	1,010.28	444.45	1,845.45	927.11	2,225.20
10	Tax Expenses	431.00	261.00	95.18	692.00	140.18	414.03
11	NET PROFIT(+)/LOSS(-) FROM ORDINARY ACTIVITIES AFTER TAX (9-10)	384.17	749.28	349.27	1,153.45	786.93	1,811.17
12	Extraordinary Items	-	-	-	-	-	-
13	NET PROFIT(+)/LOSS(-) FOR THE PERIOD (11+12)	384.17	749.28	349.27	1,153.45	786.93	1,811.17
14	Pat 3-up Equity Share Capital (Face Value Rs.10 Per Share)	3,860.33	3,860.33	2,573.55	3,860.33	2,573.55	3,860.33
15	Reserves, including Revaluation Reserve as per Balance Sheet of Previous Accounting Year	-	-	-	-	-	-
16	EARNINGS PER SHARE (EPS) - RUPEES :						
	(a) Basic and diluted EPS before extraordinary items for the year to date and for the previous year-Rupees	1.00	1.94	1.36	2.94	3.06	3.52
	(b) Basic and diluted EPS after extraordinary items for the year to date and for the previous year-Rupees	1.00	1.94	1.36	2.94	3.06	3.52

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PART - II

PARTICULARS OF SHAREHOLDING:							
A	1 PUBLIC SHARE HOLDING						
	- Number of Shares	18,349,903	18,349,903	17,497,338	18,349,903	17,497,338	18,349,903
	- Percentage of Share Holding	47.53%	47.53%	67.99%	47.53%	67.99%	47.53%
B	2 PROMOTERS AND PROMOTER GROUP SHAREHOLDING						
	(a) Pledged/Encumbered - Number of Shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	-	-	-	-	-	-
	- Percentage of Shares (as a % of the total Share Capital of the Company)	-	-	-	-	-	-
	(b) Non-Encumbered - Number of Shares	20,253,347	20,253,347	8,238,112	20,253,347	8,238,112	20,253,347
	- Percentage of Shares (as a % of the total Shareholding of Promoter and Promoter Group)	100%	100%	100%	100%	100%	100%
	- Percentage of Shares (as a % of the total Share Capital of the Company)	52.47%	52.47%	32.01%	52.47%	32.01%	52.47%
	INVESTOR COMPLAINTS: (3 Months ended 30.09.2014)						
	Pending at the beginning of the quarter	Nil					
	Received during the Quarter	Nil					
	Disposed during the Quarter	Nil					
	Remaining Unresolved at the end of the Quarter	Nil					

Notes:

1. The above Unaudited Financial results were reviewed by the Audit committee and approved by Board of Directors on 10th November 2014
2. In view of seasonal nature of Aqua Culture Industry, the financial results for the quarter and Six months are not indicative of a full year's performance
3. For the purpose of providing depreciation on Tangible Assets, the Company has adopted the "useful lives" specified in Schedule II of the Companies Act 2013. In case of Assets whose useful life is NIL, the carrying value has been adjusted with the opening Balance of retained earnings.
4. The statutory Auditors have carried out a limited review of the Unaudited Financial results for the Quarter & Half Year ended 30.09.2014
5. Figures of the previous period/year have been regrouped wherever necessary.

By Order of the Board



VIKRAM M THAPAR
CHAIRMAN

THE WATERBASE LTD.

Registered Office: Ananthapuram Village,
Nellore - 524 344, Andhra Pradesh.



STATEMENT OF ASSETS AND LIABILITIES

Rs. in Lakhs

PARTICULARS	As at	
	30.09.14 (Unaudited)	31.03.14 (Audited)
A		
<u>EQUITY AND LIABILITIES</u>		
1. SHAREHOLDERS' FUND		
(a) Share Capital	3,880.33	3,880.33
(b) Reserves and Surplus	5,452.91	4,808.42
Sub-Total-Shareholders funds	9313.24	8668.75
2. Share Application Money Pending Allotment	-	-
3. Non Current Liabilities		
(a) Long Term Borrowings	148.77	221.31
(b) Deferred Tax Liabilities (net)	139.42	-
(c) Other Long Term Liabilities	-	-
(d) Long Term Provisions	152.94	122.40
Sub-Total-Non Current Liabilities	441.13	343.71
4. Current Liabilities		
(a) Short Term Borrowings	876.44	1,039.97
(b) Trade Payables	5,756.03	4,779.72
(c) Other Current Liabilities	330.50	312.58
(d) Short Term Provisions	1,188.56	668.56
Sub-Total-Current Liabilities	8151.53	6800.63
TOTAL-EQUITY AND LIABILITIES	17905.90	15813.09
B		
<u>ASSETS</u>		
1. Non-Current Assets		
(a) Fixed Assets	1,718.21	1,464.05
(b) Non Current Investments	12.70	12.70
(c) Deferred Tax Assets (net)	-	32.58
(d) Long Term Loans and Advances	219.97	222.22
(e) Other Non Current Assets	-	-
Sub-Total-Non Current Assets	1950.88	1731.55
2. Current Assets		
(a) Current Investments	7.00	7.00
(b) Inventories	3,764.64	4,886.19
(c) Trade Receivables	7,232.10	4,838.01
(d) Cash and Cash Equivalents	2,652.67	2,489.90
(e) Short Term Loans and Advances	1,132.39	1,031.45
(f) Other Current Assets	1,166.22	828.99
Sub-Total-Current Assets	15955.02	14081.54
TOTAL - ASSETS	17905.90	15813.09

Notes:

- 1 The Unaudited Financial results were reviewed by the Audit committee and approved by the Board of Directors on 10th November 2014
- 2 Figures of the previous period/year have been regrouped wherever necessary.

By Order of the Board

VIKRAM M THAPAR
CHARMAN

Kolkata
10th November 2014