

General information about company	
Scrip code	540679
NSE Symbol	SMSLIFE
MSEI Symbol	NOTLISTED
ISIN*	INE320X01016
Name of company	SMS Lifesciences India Limited
Type of company	
Class of security	Equity
Date of start of financial year	01-04-2021
Date of end of financial year	31-03-2022
Date of board meeting when results were approved	13-08-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-08-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	13-08-2021 16:00
End date and time of board meeting	13-08-2021 17:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	7322.46	7322.46
	Other income	4.38	4.38
	Total income	7326.84	7326.84
2	Expenses		
(a)	Cost of materials consumed	4054.23	4054.23
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	262.68	262.68
(d)	Employee benefit expense	736.68	736.68
(e)	Finance costs	106.85	106.85
(f)	Depreciation, depletion and amortisation expense	196.66	196.66
(f)	Other Expenses		
1	Manufacturing Expenses	1239.05	1239.05
2	Other Expenses	319.83	319.83
10			

	Total other expenses	1558.88	1558.88
	Total expenses	6915.98	6915.98

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	410.86	410.86
4	Exceptional items	0	0
5	Total profit before tax	410.86	410.86
7	Tax expense		
8	Current tax	122	122
9	Deferred tax	-0.95	-0.95
10	Total tax expenses	121.05	121.05
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	289.81	289.81
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	289.81	289.81

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	4.38	4.38
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	-0.99	-0.99
5	Total Other comprehensive income	-3.39	-3.39

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	286.42	286.42
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	302.33	302.33
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	9.59	9.59
	Diluted earnings (loss) per share from continuing operations	9.59	9.59

ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	9.59	9.59
	Diluted earnings (loss) per share from continuing and discontinued operations	9.59	9.59
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 13th August, 2021 and have been approved by the Board of Directors at its meeting held on 13th August, 2021 .

2 The figures for the quarter ended 31 st March 2021 are the balancing figures between audited figures in respect of full financial year upto 31st March 2021 and the unaudited published year to date figures upto 31st December 2020. Figures pertaining to previous Quarter under the head other expences are not comparable due to writeoff of un realised debts during that Quarter.

3 The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act,2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015.

4 The Company has not experienced any significant impact on its operations, supply chain and recoverability of carrying amounts of financial and non-financial assets due to COVID 19 pandemic. As the pandemic continues to evolve, the company will continue to closely monitor for any material changes to future economic conditions.

5 The Company is engaged in manufacturing of Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.

6 Figures for the previous period have been reclassified! regrouped wherever necessary to conform to current period's classification.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021	01-04-2021
	Date of end of reporting period	30-06-2021	30-06-2021
	Whether accounts are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
	Total Segment Revenue		
	Less: Inter segment revenue		
	Revenue from operations		
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
	Total Profit before tax		
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax		
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
	Total Segment Asset		
	Un-allocable Assets		
	Net Segment Asset		
4	Segment Liabilities		

Segment Liabilities		
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

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Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	13-08-2021 16:00
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Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	7627	7627
	Other income	6.92	6.92
	Total income	7633.92	7633.92
2	Expenses		
(a)	Cost of materials consumed	3957.91	3957.91
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	249.76	249.76
(d)	Employee benefit expense	881.29	881.29
(e)	Finance costs	111.87	111.87
(f)	Depreciation, depletion and amortisation expense	212.68	212.68
(f)	Other Expenses		
1	Manufacturing Expenses	1382.71	1382.71
2	Other Expenses	334.76	334.76
10			

	Total other expenses	1717.47	1717.47
	Total expenses	7130.98	7130.98

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
B	Date of end of reporting period	30-06-2021	30-06-2021
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
3	Total profit before exceptional items and tax	502.94	502.94
4	Exceptional items	0	0
5	Total profit before tax	502.94	502.94
7	Tax expense		
8	Current tax	142	142
9	Deferred tax	-1.83	-1.83
10	Total tax expenses	140.17	140.17
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	362.77	362.77
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	362.77	362.77

Financial Results – Ind-AS			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	3.85	3.85
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	-0.84	-0.84
5	Total Other comprehensive income	-3.01	-3.01

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2021	01-04-2021
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D	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
23	Total Comprehensive Income for the period	359.76	359.76
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	302.33	302.33
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	12	12
	Diluted earnings (loss) per share from continuing operations	12	12

ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	12	12
	Diluted earnings (loss) per share from continuing and discontinued operations	12	12
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above consolidated Financial Results have been reviewed and recommended by the Audit Committee on 13th August, 2021 and have been approved by the Board of Directors at its meeting held on 13th August, 2021.
2. The figures for the quarter ended 31st March 2021 are the balancing figures between audited figures in respect of full financial year upto 31st March 2021 and the unaudited published year to date figures upto 31st December 2020. Figures pertaining to previous Quarter under the head other expenses are not comparable due to write off of unrealised debts during that Quarter
3. The consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015
4. The Consolidated financial results include the financial results of Mahi Drugs Private Limited a wholly owned subsidiary and are prepared by applying Ind AS 110- "Consolidated Financial Statements".
5. The group has not experienced any significant impact on its operations, supply chain and recoverability of carrying amounts of financial and non-financial assets due to COVID 19 pandemic. As the pandemic continues to evolve, the company will continue to closely monitor for any material changes to future economic conditions.
6. The Group is engaged in manufacturing Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.
7. Figures for the previous period have been reclassified I regrouped wherever necessary to conform to current period's classification.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		
Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021	01-04-2021
Date of end of reporting period	30-06-2021	30-06-2021
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	

Segment Liabilities		
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	