

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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
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	14-11-2022 13:30
End date and time of board meeting	14-11-2022 15:50
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	7848	15893.3
	Other income	13.08	34.64
	Total income	7861.08	15927.94
2	Expenses		
(a)	Cost of materials consumed	4656.13	9749.06
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	262.64	-176.9
(d)	Employee benefit expense	815.92	1645.95
(e)	Finance costs	124.11	242.24
(f)	Depreciation, depletion and amortisation expense	203.83	402.76
(f)	Other Expenses		
1	Manufacturing Expenses	1157.72	2482.4
2	Other Expenses	311.78	650.93
10			
	Total other expenses	1469.5	3133.33
	Total expenses	7532.13	14996.44

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	328.95	931.5
4	Exceptional items	0	0
5	Total profit before tax	328.95	931.5
7	Tax expense		
8	Current tax	75	275
9	Deferred tax	-9.27	-17.31
10	Total tax expenses	65.73	257.69
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	263.22	673.81
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	263.22	673.81

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	2.15	4.1
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	-0.63	-1.19
5	Total Other comprehensive income	-1.52	-2.91

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	261.7	670.9
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	8.71	22.29
	Diluted earnings (loss) per share from continuing operations	8.71	22.29
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	8.71	22.29
	Diluted earnings (loss) per share from continuing and discontinued operations	8.71	22.29
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)	<ol style="list-style-type: none">1. The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 14th November, 2022 and have been approved by the Board of Directors at its meeting held on 14th November, 2022. The statutory auditors of the Company have carried out a limited review of Standalone financial results for the half year ended 30th September, 2022 and expressed an unmodified opinion thereon.2. 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, 2015.3. 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 AS 108.4. Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	9301.67
Capital work-in-progress	4272.87
Investment property	
Goodwill	0
Other intangible assets	9.54
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	2323.67
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	269.39
Total non-current financial assets	2593.06
Deferred tax assets (net)	
Other non-current assets	753.51
Total non-current assets	16930.65
2 Current assets	
Inventories	7358.09
Current financial asset	
Current investments	0
Trade receivables, current	4125.18
Cash and cash equivalents	25.93
Bank balance other than cash and cash equivalents	134.13
Loans, current	0
Other current financial assets	
Total current financial assets	4285.24
Current tax assets (net)	
Other current assets	3252.79
Total current assets	14896.12

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	31826.77
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	302.33
Other equity	15444.62
Total equity attributable to owners of parent	15746.95
Non controlling interest	
Total equity	15746.95
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	4433.94
Trade payables, non-current	
Other non-current financial liabilities	159.28
Total non-current financial liabilities	4593.22
Provisions, non-current	355.36
Deferred tax liabilities (net)	968.69
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	5917.27
Current liabilities	
Current financial liabilities	
Borrowings, current	2886.06
Trade payables, current	5104.21
Other current financial liabilities	1112.24
Total current financial liabilities	9102.51
Other current liabilities	772.82
Provisions, current	97.33
Current tax liabilities (Net)	189.89
Deferred government grants, Current	
Total current liabilities	10162.55
3 Liabilities directly associated with assets in disposal group classified as held for sale	
4 Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities	16079.82
Total equity and liabilities	31826.77
Disclosure of notes on assets and liabilities	

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	01-07-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
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		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
Statement of cash flows		
Cash flows from used in operating activities		
	Profit before tax	931.5
Adjustments for reconcile profit (loss)		
	Adjustments for finance costs	1.01
	Adjustments for decrease (increase) in inventories	777.6
	Adjustments for decrease (increase) in trade receivables, current	-787.98
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1251.93
	Adjustments for decrease (increase) in other non-current assets	-129.58
	Adjustments for other financial assets, non-current	-41.1
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1980.57
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	358.59
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	402.76
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	25.9
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	54.05
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	12.73
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-2.99
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-14.25
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-97.36
	Net cash flows from (used in) operations	834.14
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	200
	Other inflows (outflows) of cash	161.13
	Net cash flows from (used in) operating activities	795.27
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	43.56
Purchase of property, plant and equipment	2062.17
Proceeds from sales of investment property	0
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0.66
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-28.02
Net cash flows from (used in) investing activities	-2045.97
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	2102.71
Repayments of borrowings	757.84
Payments of finance lease liabilities	0
Payments of lease liabilities	23.27
Dividends paid	45.35
Interest paid	94.25
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	1182
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-68.7

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-68.7
	Cash and cash equivalents cash flow statement at beginning of period	94.64
	Cash and cash equivalents cash flow statement at end of period	25.94

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	01-04-2022
Date of end of financial year	31-03-2023
Date of board meeting when results were approved	14-11-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2022
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
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	14-11-2022 13:30
End date and time of board meeting	14-11-2022 15:50
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	8125.98	16353.56
	Other income	14.92	37.4
	Total income	8140.9	16390.96
2	Expenses		
(a)	Cost of materials consumed	4253.77	9105.05
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	332.85	-57.29
(d)	Employee benefit expense	1022.57	2049.96
(e)	Finance costs	168.09	331.91
(f)	Depreciation, depletion and amortisation expense	264.25	522.96
(f)	Other Expenses		
1	Manufacturing Expenses	1353.53	2879.56
2	Other Expenses	336.05	692.01
10			
	Total other expenses	1689.58	3571.57
	Total expenses	7731.11	15524.16

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	409.79	866.8
4	Exceptional items	0	0
5	Total profit before tax	409.79	866.8
7	Tax expense		
8	Current tax	75	275
9	Deferred tax	22.48	47.39
10	Total tax expenses	97.48	322.39
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	312.31	544.41
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	312.31	544.41

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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	1.7	3.24
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	-0.51	-0.97
5	Total Other comprehensive income	-1.19	-2.27

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	01-07-2022	01-04-2022
B	Date of end of reporting period	30-09-2022	30-09-2022
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.		
23	Total Comprehensive Income for the period	311.12	542.14
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	10.33	19.05
	Diluted earnings (loss) per share from continuing operations	10.33	19.05
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	10.33	19.05
	Diluted earnings (loss) per share from continuing and discontinued operations	10.33	19.05
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 14th November, 2022 and have been approved by the Board of Directors at its meeting held on 14th November, 2022. The statutory auditors of the Company have carried out a limited review of Consolidated financial results for the quarter and half year ended 30th September, 2022 and expressed an unmodified conclusion thereon
2. 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.
3. The Consolidated financial results include the appropriate share in financial results of Mahi Drugs Private Limited a subsidiary, with 60% stake are prepared by applying Ind AS 110- "Consolidated Financial Statements"
4. 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.
5. Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	13510.54
Capital work-in-progress	8182.76
Investment property	
Goodwill	0
Other intangible assets	9.54
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	4.11
Trade receivables, non-current	
Loans, non-current	0
Other non-current financial assets	312.38
Total non-current financial assets	316.49
Deferred tax assets (net)	
Other non-current assets	779.82
Total non-current assets	22799.15
2 Current assets	
Inventories	7817.96
Current financial asset	
Current investments	0
Trade receivables, current	4396.11
Cash and cash equivalents	55.66
Bank balance other than cash and cash equivalents	355.61
Loans, current	0
Other current financial assets	
Total current financial assets	4807.38
Current tax assets (net)	
Other current assets	2097.5
Total current assets	14722.84

Statement of Asset and Liabilities	
Particulars	Half year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2022
Date of end of reporting period	30-09-2022
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	37521.99
Equity and liabilities	
Equity	
Equity attributable to owners of parent	
Equity share capital	302.33
Other equity	15982.94
Total equity attributable to owners of parent	16285.27
Non controlling interest	1938.37
Total equity	18223.64
Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	5556.79
Trade payables, non-current	
Other non-current financial liabilities	159.27
Total non-current financial liabilities	5716.06
Provisions, non-current	385.73
Deferred tax liabilities (net)	1114.85
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	7216.64
Current liabilities	
Current financial liabilities	
Borrowings, current	3338.5
Trade payables, current	5649.98
Other current financial liabilities	1741.68
Total current financial liabilities	10730.16
Other current liabilities	1117.25
Provisions, current	98.55
Current tax liabilities (Net)	135.75
Deferred government grants, Current	
Total current liabilities	12081.71
3 Liabilities directly associated with assets in disposal group classified as held for sale	
4 Regulatory deferral account credit balances and related deferred tax liability	
Total liabilities	19298.35
Total equity and liabilities	37521.99
Disclosure of notes on assets and liabilities	

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	01-07-2022	01-04-2022
Date of end of reporting period	30-09-2022	30-09-2022
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		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2022
B	Date of end of reporting period	30-09-2022
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	866.8
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.01
	Adjustments for decrease (increase) in inventories	727.77
	Adjustments for decrease (increase) in trade receivables, current	-1003.48
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-473.41
	Adjustments for decrease (increase) in other non-current assets	-75.85
	Adjustments for other financial assets, non-current	-41.1
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-1588.5
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	2149.15
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	522.96
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	31.76
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	54.05
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	12.73
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	-2.99
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-27
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	261.64
	Net cash flows from (used in) operations	1128.44
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	200
	Other inflows (outflows) of cash	249.91
	Net cash flows from (used in) operating activities	1178.35
	Cash flows from used in investing activities	

Cash flows from losing control of subsidiaries or other businesses	0
Cash flows used in obtaining control of subsidiaries or other businesses	0
Other cash receipts from sales of equity or debt instruments of other entities	0
Other cash payments to acquire equity or debt instruments of other entities	0
Other cash receipts from sales of interests in joint ventures	0
Other cash payments to acquire interests in joint ventures	0
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
Proceeds from sales of property, plant and equipment	49.61
Purchase of property, plant and equipment	3279.25
Proceeds from sales of investment property	1119.62
Purchase of investment property	0
Proceeds from sales of intangible assets	0
Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0.01
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0.66
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-28.02
Net cash flows from (used in) investing activities	-2137.39
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	2151.28
Repayments of borrowings	983.53
Payments of finance lease liabilities	0
Payments of lease liabilities	23.27
Dividends paid	45.35
Interest paid	183.03
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	916.1
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-42.94

	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	-42.94
	Cash and cash equivalents cash flow statement at beginning of period	98.6
	Cash and cash equivalents cash flow statement at end of period	55.66