

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	18-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-06-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	18-06-2021 16:00
End date and time of board meeting	18-06-2021 17:00
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	Declaration of unmodified opinion

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	7952.31	26025.55
	Other income	116.8	133.28
	Total income	8069.11	26158.83
2	Expenses		
(a)	Cost of materials consumed	4512.24	13775.91
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-274.44	190.08
(d)	Employee benefit expense	750.15	2711.04
(e)	Finance costs	97.45	450.02
(f)	Depreciation, depletion and amortisation expense	181.49	721.33
(f)	Other Expenses		
1	Manufacturing Expenses	1412.12	4665.83
2	Other Expenses	797.73	1709.18
10			
	Total other expenses	2209.85	6375.01
	Total expenses	7476.74	24223.39

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	592.37	1935.44
4	Exceptional items	0	0
5	Total profit before tax	592.37	1935.44
7	Tax expense		
8	Current tax	102.68	502.69
9	Deferred tax	94.32	115.92
10	Total tax expenses	197	618.61
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	395.37	1316.83
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	395.37	1316.83

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	-8.09	12.35
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	2.36	-3.6
5	Total Other comprehensive income	5.73	-8.75

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	401.1	1308.08
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		12331.32
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	13.08	43.56
	Diluted earnings (loss) per share from continuing operations	13.08	43.56
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	13.08	43.56
	Diluted earnings (loss) per share from continuing and discontinued operations	13.08	43.56
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)

- i) The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 18th June, 2021 and have been approved by the Board of Directors at its meeting held on 18th June, 2021.
- ii) 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, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- iii) 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.
- iv) 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.
- v) The Government of India, on 20th September 2019, vide the taxation Laws (Amendment) Ordinance 2019, inserted a new section 115BAA in the Income tax Act,1961, Which provides an option to the Company for paying income tax at reduced rates as per the provisions/conditions defined in the said section. The Company has evaluated the above Ordinance and based on its evaluation the management proposed to continue with the old tax rates for the year 2020-21 also.
- vi) The Company is engaged the manufacturing of Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.
- vii) Figures for the previous period have been reclassified/ regrouped wherever necessary to conform to current period's classification.

Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		31-03-2021
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	10028.68
	Capital work-in-progress	315.58
	Investment property	
	Goodwill	0
	Other intangible assets	14.46
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	2581.4
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	314.78
	Total non-current financial assets	2896.18
	Deferred tax assets (net)	
	Other non-current assets	376.62
	Total non-current assets	13631.52
2	Current assets	
	Inventories	5876.12
	Current financial asset	
	Current investments	0
	Trade receivables, current	2999.43
	Cash and cash equivalents	846.35
	Bank balance other than cash and cash equivalents	43.84
	Loans, current	0
	Other current financial assets	
	Total current financial assets	3889.62
	Current tax assets (net)	
	Other current assets	3776.92
	Total current assets	13542.66

Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		31-03-2021
Whether results are audited or unaudited		Audited
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	27174.18
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	302.33
	Other equity	12331.32
	Total equity attributable to owners of parent	12633.65
	Non controlling interest	
	Total equity	12633.65
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	2162.81
	Trade payables, non-current	
	Other non-current financial liabilities	47.77
	Total non-current financial liabilities	2210.58
	Provisions, non-current	292.86
	Deferred tax liabilities (net)	985.71
	Deferred government grants, Non-current	
	Other non-current liabilities	600
	Total non-current liabilities	4089.15
Current liabilities		
Current financial liabilities		
	Borrowings, current	2019.86
	Trade payables, current	5633.86
	Other current financial liabilities	1025.47
	Total current financial liabilities	8679.19
	Other current liabilities	1605.63
	Provisions, current	81.88
	Current tax liabilities (Net)	84.68
	Deferred government grants, Current	
	Total current liabilities	10451.38
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	14540.53
	Total equity and liabilities	27174.18
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		01-01-2021	01-04-2020
Date of end of reporting period		31-03-2021	31-03-2021
Whether accounts are audited or unaudited		Audited	Audited
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		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
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	1935.44
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	263.88
	Adjustments for decrease (increase) in inventories	228.45
	Adjustments for decrease (increase) in trade receivables, current	-793.19
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-2185.41
	Adjustments for decrease (increase) in other non-current assets	-58.14
	Adjustments for other financial assets, non-current	-97.31
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1603.05
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	973.81
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	721.33
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	26.82
	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	0
	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	0
	Other adjustments to reconcile profit (loss)	3.81
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	687.1
	Net cash flows from (used in) operations	2622.54
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	460.7
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	2161.84
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	5.17
Purchase of property, plant and equipment	1332.32
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	26.87
Income taxes paid (refund)	0
Other inflows (outflows) of cash	705.91
Net cash flows from (used in) investing activities	-594.37
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	0
Repayments of borrowings	481.01
Payments of finance lease liabilities	0
Payments of lease liabilities	54
Dividends paid	0
Interest paid	251.55
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-786.56
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	780.91
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	780.91
Cash and cash equivalents cash flow statement at beginning of period	65.44
Cash and cash equivalents cash flow statement at end of period	846.35

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	01-04-2020
Date of end of financial year	31-03-2021
Date of board meeting when results were approved	18-06-2021
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-06-2021
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Audited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	18-06-2021 16:00
End date and time of board meeting	18-06-2021 17:00
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	Declaration of unmodified opinion

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	8251.38	26559.18
	Other income	127.59	178.1
	Total income	8378.97	26737.28
2	Expenses		
(a)	Cost of materials consumed	4508.25	13516.65
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-322.01	187.2
(d)	Employee benefit expense	859.88	3065.81
(e)	Finance costs	98.8	452.93
(f)	Depreciation, depletion and amortisation expense	197.45	786.16
(f)	Other Expenses		
1	Manufacturing Expenses	1555.05	5020.67
2	Other Expenses	807.37	1751.11
10			
	Total other expenses	2362.42	6771.78
	Total expenses	7704.79	24780.53

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	674.18	1956.75
4	Exceptional items	0	0
5	Total profit before tax	674.18	1956.75
7	Tax expense		
8	Current tax	76.57	487.57
9	Deferred tax	92.25	113.52
10	Total tax expenses	168.82	601.09
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	505.36	1355.66
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	505.36	1355.66

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	-8.8	10.39
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	2.56	-3.05
5	Total Other comprehensive income	6.24	-7.34

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	01-01-2021	01-04-2020
B	Date of end of reporting period	31-03-2021	31-03-2021
C	Whether results are audited or unaudited	Audited	Audited
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	511.6	1348.32
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		12619.29
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	16.72	44.84
	Diluted earnings (loss) per share from continuing operations	16.72	44.84
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	16.72	44.84
	Diluted earnings (loss) per share from continuing and discontinued operations	16.72	44.84
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)

- i) The above consolidated Financial Results have been reviewed and recommended by the Audit Committee on 18th June, 2021 and have been approved by the Board of Directors at its meeting held on 18th June, 2021.
- ii) 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
- iii) The Consolidated financial results include the financial results of Mahi Drugs Private Limited a wholly owned subsidiary
- iv) 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.
- v) The Government of India, on 20th September 2019, vide the taxation Laws (Amendment) Ordinance 2019, inserted a new section 115BAA in the Income tax Act, 1961 , Which provides an option to the group for paying income tax at reduced rates as per the provisions/conditions defined in the said section. The group has evaluated the above Ordinance and based on its evaluation the management proposed to continue with the old tax rates for the year 2020-21 also.
- vi) 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.
- vii) Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		31-03-2021
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	11228.46
	Capital work-in-progress	3831.19
	Investment property	
	Goodwill	1694.79
	Other intangible assets	14.46
	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	344.22
	Total non-current financial assets	348.33
	Deferred tax assets (net)	
	Other non-current assets	483.84
	Total non-current assets	17601.07
2	Current assets	
	Inventories	6163.18
	Current financial asset	
	Current investments	0
	Trade receivables, current	3415.02
	Cash and cash equivalents	853.63
	Bank balance other than cash and cash equivalents	252.75
	Loans, current	0
	Other current financial assets	
	Total current financial assets	4521.4
	Current tax assets (net)	
	Other current assets	1944.08
	Total current assets	12628.66

Statement of Asset and Liabilities

Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2020
Date of end of reporting period		31-03-2021
Whether results are audited or unaudited		Audited
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	30229.73
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	302.33
	Other equity	12619.29
	Total equity attributable to owners of parent	12921.62
	Non controlling interest	
	Total equity	12921.62
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	3914.11
	Trade payables, non-current	
	Other non-current financial liabilities	47.77
	Total non-current financial liabilities	3961.88
	Provisions, non-current	303.58
	Deferred tax liabilities (net)	1082.69
	Deferred government grants, Non-current	
	Other non-current liabilities	600
	Total non-current liabilities	5948.15
Current liabilities		
Current financial liabilities		
	Borrowings, current	2019.86
	Trade payables, current	6114.31
	Other current financial liabilities	1410.42
	Total current financial liabilities	9544.59
	Other current liabilities	1674.6
	Provisions, current	82.58
	Current tax liabilities (Net)	58.19
	Deferred government grants, Current	
	Total current liabilities	11359.96
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	17308.11
	Total equity and liabilities	30229.73
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			01-01-2021	01-04-2020
Date of end of reporting period			31-03-2021	31-03-2021
Whether accounts are audited or unaudited			Audited	Audited
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		Year ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2020
B	Date of end of reporting period	31-03-2021
C	Whether results are audited or unaudited	Audited
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	1956.75
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	265
	Adjustments for decrease (increase) in inventories	266.66
	Adjustments for decrease (increase) in trade receivables, current	-1205.8
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-4378.06
	Adjustments for decrease (increase) in other non-current assets	-114.67
	Adjustments for other financial assets, non-current	-105.58
	Adjustments for other financial assets, current	26.82
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1701.06
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	4798.35
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	786.16
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	27.28
	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	0
	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	0
	Other adjustments to reconcile profit (loss)	-13.53
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	2053.69
	Net cash flows from (used in) operations	4010.44
	Dividends received	0
	Interest paid	0

Interest received	0
Income taxes paid (refund)	493.46
Other inflows (outflows) of cash	0
Net cash flows from (used in) operating activities	3516.98
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	8.67
Purchase of property, plant and equipment	3555.64
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	419.53
Income taxes paid (refund)	0
Other inflows (outflows) of cash	503.96
Net cash flows from (used in) investing activities	-2623.48
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	677.59
Repayments of borrowings	626.68
Payments of finance lease liabilities	0
Payments of lease liabilities	54
Dividends paid	0
Interest paid	251.56
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-254.65
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	638.85
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	638.85
Cash and cash equivalents cash flow statement at beginning of period	214.78
Cash and cash equivalents cash flow statement at end of period	853.63