

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	28-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2022
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 / APT's
Start date and time of board meeting	28-05-2022 13:30
End date and time of board meeting	28-05-2022 15:35
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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	9496.08	34562.81
	Other income	123.44	153.55
	Total income	9619.52	34716.36
2	Expenses		
(a)	Cost of materials consumed	5499.01	21616.44
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	647.22	-778.72
(d)	Employee benefit expense	838.43	3251.35
(e)	Finance costs	124.17	462.5
(f)	Depreciation, depletion and amortisation expense	196.75	799.04
(f)	Other Expenses		
1	Manufacturing Expenses	1450.19	5832
2	Other Expenses	355.88	1505.27
10			
	Total other expenses	1806.07	7337.27
	Total expenses	9111.65	32687.88

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	507.87	2028.48
4	Exceptional items	491.97	1269.22
5	Total profit before tax	999.84	3297.7
7	Tax expense		
8	Current tax	250	850
9	Deferred tax	-94.37	-90.43
10	Total tax expenses	155.63	759.57
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	844.21	2538.13
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	844.21	2538.13

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	-2.34	7.1
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	1	-2.06
5	Total Other comprehensive income	1.34	-5.04

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	845.55	2533.09
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		14819.07
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	27.92	83.95
	Diluted earnings (loss) per share from continuing operations	27.92	83.95
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	27.92	83.95
	Diluted earnings (loss) per share from continuing and discontinued operations	27.92	83.95
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)	<p>1. The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 28th May 2022 and have been approved by the Board of Directors at its meeting held on 28th May 2022. The statutory auditors of the Company have carried out a limited review of Standalone financial results for the quarter and year ended 31st March 2022 and expressed an unmodified conclusion thereon.</p> <p>2. The Board has recommended a dividend of 15% i.e. Rs 1.501- per equity share of the face value of Rs.1 01- each for the FY 2021-22, Subject to the approval of the shareholders.</p> <p>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.</p> <p>4. Exceptional amount for the quarter ending 31 .03.2022 represents profit on the sale of investments, i.e. 10% of its stake in Mahi Drugs Pvt Ltd, a Wholly Owned Subsidiary, and for the year ended 31.03.2022 represents profit on the sale of Investments and non-revenue generating Land and Buildings.</p> <p>5. The figures for the current quarter and quarter ended 31st March 2021 are balancing figures between audit figures of the full financial year ended 31st March 2022 and 31st March 2021 respectively, and the published year to date figures up to the third quarter ended 31st December 2022 and 31st December 2021 respectively.</p> <p>6. The Company is engaged in manufacturing Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per IND AS108.</p> <p>7. Figures for the previous period have been reclassified and regrouped wherever necessary to conform to the current period's classification.</p>

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	9630.36
Capital work-in-progress	2120.75
Investment property	
Goodwill	0
Other intangible assets	11.38
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	228.28
Total non-current financial assets	2551.95
Deferred tax assets (net)	
Other non-current assets	654.02
Total non-current assets	14968.46
2 Current assets	
Inventories	8135.69
Current financial asset	
Current investments	0
Trade receivables, current	3377.41
Cash and cash equivalents	94.64
Bank balance other than cash and cash equivalents	119.12
Loans, current	0
Other current financial assets	
Total current financial assets	3591.17
Current tax assets (net)	
Other current assets	4504.73
Total current assets	16231.59

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	31-03-2022
	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	31200.05
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	302.33
	Other equity	14819.07
	Total equity attributable to owners of parent	15121.4
	Non controlling interest	
	Total equity	15121.4
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	2684.67
	Trade payables, non-current	
	Other non-current financial liabilities	185.33
	Total non-current financial liabilities	2870
	Provisions, non-current	325.36
	Deferred tax liabilities (net)	987.19
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	4182.55
Current liabilities		
Current financial liabilities		
	Borrowings, current	3289.46
	Trade payables, current	7084.79
	Other current financial liabilities	931.84
	Total current financial liabilities	11306.09
	Other current liabilities	363.55
	Provisions, current	97.33
	Current tax liabilities (Net)	129.13
	Deferred government grants, Current	
	Total current liabilities	11896.1
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	16078.65
	Total equity and liabilities	31200.05
Disclosure of notes on assets and liabilities		

Format for Reporting Segment 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	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
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	01-04-2021
B	Date of end of reporting period	31-03-2022
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	3297.7
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.54
	Adjustments for decrease (increase) in inventories	-2259.57
	Adjustments for decrease (increase) in trade receivables, current	-399.31
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-727.81
	Adjustments for decrease (increase) in other non-current assets	-86.62
	Adjustments for other financial assets, non-current	-10.77
	Adjustments for other financial assets, current	-15.67
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1492.09
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-1242.08
	Adjustments for increase (decrease) in other non-current liabilities	-600
	Adjustments for depreciation and amortisation expense	799.04
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	40.84
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	15.67
	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	6.79
	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	-6.97
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	44.45
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2961.96
	Net cash flows from (used in) operations	335.74
	Dividends received	0
	Interest paid	756.02
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1045.26
	Net cash flows from (used in) operating activities	-1465.54
	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	953.12
Purchase of property, plant and equipment	2496.42
Proceeds from sales of investment property	749.7
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	6.97
Income taxes paid (refund)	0
Other inflows (outflows) of cash	37.68
Net cash flows from (used in) investing activities	-748.95
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	1863.38
Repayments of borrowings	328.73
Payments of finance lease liabilities	0
Payments of lease liabilities	-178.66
Dividends paid	45.35
Interest paid	205.18
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	1462.78
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-751.71

	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	-751.71
	Cash and cash equivalents cash flow statement at beginning of period	846.35
	Cash and cash equivalents cash flow statement at end of period	94.64

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	28-05-2022
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2022
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 / APT's
Start date and time of board meeting	28-05-2022 13:30
End date and time of board meeting	28-05-2022 15:35
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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	9566.42	34974.45
	Other income	172.3	206.65
	Total income	9738.72	35181.1
2	Expenses		
(a)	Cost of materials consumed	5099.34	20447.11
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	779.36	-978.55
(d)	Employee benefit expense	1055.98	3990.21
(e)	Finance costs	174.97	617.39
(f)	Depreciation, depletion and amortisation expense	257.66	1000.6
(f)	Other Expenses		
1	Manufacturing Expenses	1589.88	6507.39
2	Other Expenses	398.72	1593.07
10			
	Total other expenses	1988.6	8100.46
	Total expenses	9355.91	33177.22

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	382.81	2003.88
4	Exceptional items	491.97	1269.22
5	Total profit before tax	874.78	3273.1
7	Tax expense		
8	Current tax	250	850
9	Deferred tax	-182.71	-106.9
10	Total tax expenses	67.29	743.1
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	807.49	2530
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	-2.24
21	Total profit (loss) for period	807.49	2527.76

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	-2.57	5.1
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	1.06	-1.51
5	Total Other comprehensive income	1.51	-3.59

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	01-01-2022	01-04-2021
B	Date of end of reporting period	31-03-2022	31-03-2022
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	809	2524.17
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		14920.9
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	26.71	83.68
	Diluted earnings (loss) per share from continuing operations	26.71	83.68
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	26.71	83.68
	Diluted earnings (loss) per share from continuing and discontinued operations	26.71	83.68
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)	<p>1. The above consolidated Financial Results have been reviewed and recommended by the Audit Committee on 28th March 2022, and have been approved by the Board of Directors at its meeting held on 28th May 2022. The statutory auditors of the Company have carried out a limited review of Consolidated financial results for the quarter and year ended 31st March 2022 and expressed an unmodified conclusion thereon.</p> <p>2. The Board has recommended a dividend of 15% i.e. Rs 1.50/- per equity share of the face value of Rs.1 01- each for the FY 2021 -22, Subject to the approval of the shareholders.</p> <p>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</p> <p>4. The Consolidated financial results include the financial results of Mahi Drugs Private Limited a subsidiary and are prepared by applying IND AS 110- "Consolidated Financial Statements".</p> <p>5. Exceptional amount for the quarter ending 31 .03.2022 represents profit on the sale of investments, i.e. 10% of its stake in Mahi Drugs Pvt Ltd, a Wholly Owned Subsidiary, and for the year ended 31 .03.2022 represents profit on the sale of Investments and non-revenue generating Land and Buildings.</p> <p>6. With the dilution of the company's stake in Mahi Drugs Pvt Ltd a subsidiary company by the sale of shares and issue of further shares by the said subsidiary by way of preferential allotment, the stake of the company in the subsidiary has reduced from 100% to 66.63% as at 31.03.2022.</p> <p>7. The figures for the current quarter and quarter ended 31st March 2021 are balancing figures between audit figures of the full financial year ended 31st March 2022 and 31st March 2021 respectively, and the published year to date figures up to the third quarter ended 31st December 2022 and 31st December 2021 respectively.</p> <p>8. The Consolidated entity is engaged in manufacturing Active Pharmaceutical Ingredients and their intermediates and the same consumes a single reportable business segment as per IND AS1 08.</p> <p>9. Figures for the previous period have been reclassified 1 regrouped wherever necessary to conform to the current period's classification.</p>

Statement of Asset and Liabilities	
Particulars	Current year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2021
Date of end of reporting period	31-03-2022
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	13960.68
Capital work-in-progress	5118.04
Investment property	
Goodwill	0
Other intangible assets	11.38
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	271.27
Total non-current financial assets	275.38
Deferred tax assets (net)	
Other non-current assets	707.74
Total non-current assets	20073.22
2 Current assets	
Inventories	8481.11
Current financial asset	
Current investments	0
Trade receivables, current	3383.16
Cash and cash equivalents	98.6
Bank balance other than cash and cash equivalents	340.6
Loans, current	0
Other current financial assets	
Total current financial assets	3822.36
Current tax assets (net)	
Other current assets	3298.09
Total current assets	15601.56

Statement of Asset and Liabilities		
	Particulars	Current year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2021
	Date of end of reporting period	31-03-2022
	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	35674.78
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	302.33
	Other equity	14920.9
	Total equity attributable to owners of parent	15223.23
	Non controlling interest	1269.7
	Total equity	16492.93
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	4033.2
	Trade payables, non-current	
	Other non-current financial liabilities	185.34
	Total non-current financial liabilities	4218.54
	Provisions, non-current	350.83
	Deferred tax liabilities (net)	1068.43
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	5637.8
Current liabilities		
Current financial liabilities		
	Borrowings, current	3693.33
	Trade payables, current	7789.15
	Other current financial liabilities	1310.28
	Total current financial liabilities	12792.76
	Other current liabilities	565.1
	Provisions, current	98.45
	Current tax liabilities (Net)	87.74
	Deferred government grants, Current	
	Total current liabilities	13544.05
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	19181.85
	Total equity and liabilities	35674.78
Disclosure of notes on assets and liabilities		

Format for Reporting Segment 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	01-01-2022	01-04-2021
Date of end of reporting period	31-03-2022	31-03-2022
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	01-04-2021
B	Date of end of reporting period	31-03-2022
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	3273.1
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.54
	Adjustments for decrease (increase) in inventories	-2305.21
	Adjustments for decrease (increase) in trade receivables, current	10.53
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-2793.63
	Adjustments for decrease (increase) in other non-current assets	-33.13
	Adjustments for other financial assets, non-current	-24.32
	Adjustments for other financial assets, current	-28.25
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1735.71
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	330.12
	Adjustments for increase (decrease) in other non-current liabilities	-600
	Adjustments for depreciation and amortisation expense	1000.6
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	58.03
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	15.67
	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	6.79
	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	-21.16
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	44.45
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2615.84
	Net cash flows from (used in) operations	657.26
	Dividends received	0
	Interest paid	770.77
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1010.58
	Net cash flows from (used in) operating activities	-1124.09
	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	963.58
Purchase of property, plant and equipment	5115.31
Proceeds from sales of investment property	3378.59
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	21.17
Income taxes paid (refund)	0
Other inflows (outflows) of cash	37.69
Net cash flows from (used in) investing activities	-714.28
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	2035.68
Repayments of borrowings	731.49
Payments of finance lease liabilities	0
Payments of lease liabilities	-178.66
Dividends paid	45.35
Interest paid	354.15
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	1083.35
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-755.02

	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	-755.02
	Cash and cash equivalents cash flow statement at beginning of period	853.62
	Cash and cash equivalents cash flow statement at end of period	98.6