

General information about company		Standalone
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	01-04-2024	
Date of end of financial year	31-03-2025	
Date of board meeting when results were approved	09-08-2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-08-2024	
Description of presentation currency	INR	
Level of rounding used in financial results	Lakhs	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Bulk Drugs / API's	
Start date and time of board meeting	09-08-2024 13:15	
End date and time of board meeting	09-08-2024 14:35	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	8657.06	8657.06
	Other income	42.98	42.98
	Total income	8700.04	8700.04
2	Expenses		
(a)	Cost of materials consumed	4474.93	4474.93
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	88.04	88.04
(d)	Employee benefit expense	1117.93	1117.93
(e)	Finance costs	215.87	215.87
(f)	Depreciation, depletion and amortisation expense	250.02	250.02
(f)	Other Expenses		
1	Manufacturing Expenses	1393.78	1393.78
2	Other Expenses	205.78	205.78
10			
	Total other expenses	1599.56	1599.56
	Total expenses	7746.35	7746.35

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	953.69	953.69
4	Exceptional items	0	0
5	Total profit before tax	953.69	953.69
7	Tax expense		
8	Current tax	300	300
9	Deferred tax	7.7	7.7
10	Total tax expenses	307.7	307.7
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	645.99	645.99
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	645.99	645.99

Financial Results – Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	15.98	15.98
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	-4.65	-4.65
5	Total Other comprehensive income	-11.33	-11.33

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	634.66	634.66
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	21.37	21.37
	Diluted earnings (loss) per share from continuing operations	21.37	21.37
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	21.37	21.37
	Diluted earnings (loss) per share from continuing and discontinued operations	21.37	21.37
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)

Notes:

1. The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 09th August, 2024 and have been approved by the Board of Directors at its meeting held on 09th August, 2024. The statutory auditors of the Company have carried out a limited review of Standalone financial results for the quarter ended 30th June, 2024 and expressed 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 figures for quarter ended 31st March, 2024 are balancing figures between audited figures of the full financial year ended 31st March, 2024 and the published year to date figures upto third quarter ended 31st December, 2023. Hence the current Quarter figures are not comparable with previous Quarter.
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.

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024	01-04-2024
Date of end of reporting period		30-06-2024	30-06-2024
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		

General information about company		Consolidated
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NSE Symbol		SMSLIFE
MSEI Symbol		NOTLISTED
ISIN*		INE320X01016
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Type of company		
Class of security		Equity
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Date of end of financial year		31-03-2025
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Level of rounding used in financial results		Lakhs
Reporting Quarter		First quarter
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		09-08-2024 13:15
End date and time of board meeting		09-08-2024 14:35
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification		Not applicable

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	9254.82	9254.82
	Other income	43.92	43.92
	Total income	9298.74	9298.74
2	Expenses		
(a)	Cost of materials consumed	4272.12	4272.12
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	59.56	59.56
(d)	Employee benefit expense	1437.91	1437.91
(e)	Finance costs	240.48	240.48
(f)	Depreciation, depletion and amortisation expense	367.87	367.87
(f)	Other Expenses		
1	Manufacturing Expenses	1633.59	1633.59
2	Other Expenses	223.18	223.18
10			
	Total other expenses	1856.77	1856.77
	Total expenses	8234.71	8234.71

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	1064.03	1064.03
4	Exceptional items	0	0
5	Total profit before tax	1064.03	1064.03
7	Tax expense		
8	Current tax	312	312
9	Deferred tax	42.4	42.4
10	Total tax expenses	354.4	354.4
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	709.63	709.63
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	709.63	709.63

Financial Results – Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
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C	Whether results are audited or unaudited	Unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]			
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	17.56	17.56
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	-5.06	-5.06
5	Total Other comprehensive income	-12.5	-12.5

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024	01-04-2024
B	Date of end of reporting period	30-06-2024	30-06-2024
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	697.13	697.13
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	699.81	699.81
	Total profit or loss, attributable to non-controlling interests	9.82	9.82
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	687.78	687.78
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	9.35	9.35
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	23.15	23.15
	Diluted earnings (loss) per share from continuing operations	23.15	23.15
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	23.15	23.15
	Diluted earnings (loss) per share from continuing and discontinued operations	23.15	23.15
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

Notes:

1. The above Consolidated Financial Results have been reviewed and recommended by the Audit Committee on 09th August, 2024 and have been approved by the Board of Directors at its meeting held on 09th August, 2024. The statutory auditors of the Company have carried out the a limited review of Consolidated financial results for the quarter ended 30th June, 2024 and expressed 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 figures for quarter ended 31st March, 2024 are balancing figures between audit figures of the full financial year ended 31st March, 2024 and the published year to date figures upto third quarter ended 31st December, 2023. Hence the current Quarter figures are not comparable with previous Quarter.
4. The Consolidated financial results are prepared by applying Ind AS-110 "Consolidated Financial Statements", includes financial results of Mahi Drugs Private Limited, a subsidiary with 60% stake.
5. The Consolidated entity is engaged in manufacturing Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.
6. Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024	01-04-2024
Date of end of reporting period		30-06-2024	30-06-2024
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		