

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	01-04-2023	
Date of end of financial year	31-03-2024	
Date of board meeting when results were approved	27-05-2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2024	
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	27-05-2024 16:00	
End date and time of board meeting	27-05-2024 17:28	
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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	8637.37	30000.16
	Other income	227.87	383.68
	Total income	8865.24	30383.84
2	Expenses		
(a)	Cost of materials consumed	3750.73	16119.02
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1020.69	97.57
(d)	Employee benefit expense	954.51	3793.63
(e)	Finance costs	255.98	890.23
(f)	Depreciation, depletion and amortisation expense	262.44	1025.35
(f)	Other Expenses		
1	Manufacturing Expenses	1372.94	5052.92
2	Other Expenses	457.14	1493.89
10			
	Total other expenses	1830.08	6546.81
	Total expenses	8074.43	28472.61

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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	790.81	1911.23
4	Exceptional items	0	0
5	Total profit before tax	790.81	1911.23
7	Tax expense		
8	Current tax	75.25	405.25
9	Deferred tax	122.23	199.44
10	Total tax expenses	197.48	604.69
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	593.33	1306.54
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	593.33	1306.54

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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	63.94	58.11
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	-18.62	-16.92
5	Total Other comprehensive income	-45.32	-41.19

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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	548.01	1265.35
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		17320.48
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	19.63	43.22
	Diluted earnings (loss) per share from continuing operations	19.63	43.22
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	19.63	43.22
	Diluted earnings (loss) per share from continuing and discontinued operations	19.63	43.22
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 27th May, 2024 and have been approved by the Board of Directors at its meeting held on 27th May, 2024. The statutory auditors of the Company have carried out the audit for the year ended 31st March, 2024 and issued an unmodified report 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 the current quarter and quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and March 31, 2023, respectively and published year to date figures up to third quarter ended December 31, 2023 and December 31, 2022, respectively, which are subjected to limited review by the statutory auditors.

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 or 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		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	13578.39
	Capital work-in-progress	600.11
	Investment property	
	Goodwill	0
	Other intangible assets	4.08
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	2323.17
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	270.81
	Total non-current financial assets	2593.98
	Deferred tax assets (net)	
	Other non-current assets	511.83
	Total non-current assets	17288.39
2	Current assets	
	Inventories	7458.87
	Current financial asset	
	Current investments	0
	Trade receivables, current	4934.69
	Cash and cash equivalents	33.49
	Bank balance other than cash and cash equivalents	92.3
	Loans, current	0
	Other current financial assets	
	Total current financial assets	5060.48
	Current tax assets (net)	
	Other current assets	4929.99
	Total current assets	17449.34

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
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	34737.73
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	302.33
	Other equity	17320.48
	Total equity attributable to owners of parent	17622.81
	Non controlling interest	
	Total equity	17622.81
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	2831.41
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	2831.41
	Provisions, non-current	401.63
	Deferred tax liabilities (net)	1372.26
	Deferred government grants, Non-current	
	Other non-current liabilities	239.39
	Total non-current liabilities	4844.69
Current liabilities		
Current financial liabilities		
	Borrowings, current	6041.48
	Trade payables, current	4953.78
	Other current financial liabilities	697.63
	Total current financial liabilities	11692.89
	Other current liabilities	407.56
	Provisions, current	163.62
	Current tax liabilities (Net)	6.16
	Deferred government grants, Current	
	Total current liabilities	12270.23
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	17114.92
	Total equity and liabilities	34737.73
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		01-01-2024	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
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	01-04-2023
B	Date of end of reporting period	31-03-2024
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	1911.23
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3.54
	Adjustments for decrease (increase) in inventories	587.35
	Adjustments for decrease (increase) in trade receivables, current	-387.64
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-927.77
	Adjustments for decrease (increase) in other non-current assets	76.43
	Adjustments for other financial assets, non-current	-9.14
	Adjustments for other financial assets, current	-0.23
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-498.76
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	500.13
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1025.35
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	16.7
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	19.47
	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	-5.74
	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)	-35.54
	Other adjustments for non-cash items	-511.72
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-136.09
	Net cash flows from (used in) operations	1775.14
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	300
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) operating activities	1475.14
	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	3.03
	Purchase of property, plant and equipment	1371.95
	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
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-6.03
	Net cash flows from (used in) investing activities	-1374.95
	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	1664.73
	Repayments of borrowings	1309.84
	Payments of finance lease liabilities	-115.92
	Payments of lease liabilities	0
	Dividends paid	45.34
	Interest paid	507.3

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-81.83
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	18.36
	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	18.36
	Cash and cash equivalents cash flow statement at beginning of period	15.13
	Cash and cash equivalents cash flow statement at end of period	33.49

General information about company		Consolidated
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	01-04-2023	
Date of end of financial year	31-03-2024	
Date of board meeting when results were approved	27-05-2024	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2024	
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	27-05-2024 16:00	
End date and time of board meeting	27-05-2024 17:28	
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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	8999.15	30595.84
	Other income	236.21	382.81
	Total income	9235.36	30978.65
2	Expenses		
(a)	Cost of materials consumed	3346.81	15018.83
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1032.25	97.32
(d)	Employee benefit expense	1273.96	4927.06
(e)	Finance costs	283.71	1015.67
(f)	Depreciation, depletion and amortisation expense	378.22	1493.76
(f)	Other Expenses		
1	Manufacturing Expenses	1632.29	5763.11
2	Other Expenses	577.93	1678.23
10			
	Total other expenses	2210.22	7441.34
	Total expenses	8525.17	29993.98

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	710.19	984.67
4	Exceptional items	0	0
5	Total profit before tax	710.19	984.67
7	Tax expense		
8	Current tax	75.25	405.25
9	Deferred tax	-12.54	-53.36
10	Total tax expenses	62.71	351.89
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	647.48	632.78
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	647.48	632.78

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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	66.82	63.86
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	-19.37	-18.42
5	Total Other comprehensive income	-47.45	-45.44

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	01-01-2024	01-04-2023
B	Date of end of reporting period	31-03-2024	31-03-2024
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	600.03	587.34
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	590.41	909.28
	Total profit or loss, attributable to non-controlling interests	57.07	-276.5
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	543.82	865.54
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	56.21	-287.2
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		17379.09
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	19.53	30.08
	Diluted earnings (loss) per share from continuing operations	19.53	30.08
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	19.53	30.08
	Diluted earnings (loss) per share from continuing and discontinued operations	19.53	30.08
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 27th May, 2024 and have been approved by the Board of Directors at its meeting held on 27th May, 2024. The statutory auditors of the Company have carried out the audit for the year ended 31st March, 2024 and issued an unmodified report 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 the current quarter and quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2024 and March 31, 2023, respectively and published year to date figures up to third quarter ended December 31, 2023 and December 31, 2022, respectively, which are subjected to limited review by the statutory auditors.

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 loss in Consolidated operations is on account of loss incurred by Subsidiary Company due to delay in Commercialization of pipeline products.

6 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 AS 108.

7 Figures for the previous period have been reclassified or 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		01-04-2023
Date of end of reporting period		31-03-2024
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	22088.61
	Capital work-in-progress	600.11
	Investment property	
	Goodwill	0
	Other intangible assets	4.08
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	3.61
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	313.8
	Total non-current financial assets	317.41
	Deferred tax assets (net)	
	Other non-current assets	514.48
	Total non-current assets	23524.69
2	Current assets	
	Inventories	8121.04
	Current financial asset	
	Current investments	0
	Trade receivables, current	5135.05
	Cash and cash equivalents	56.95
	Bank balance other than cash and cash equivalents	92.3
	Loans, current	0
	Other current financial assets	
	Total current financial assets	5284.3
	Current tax assets (net)	5.01
	Other current assets	2116.89
	Total current assets	15527.24

Statement of Asset and Liabilities		
Particulars		Current year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2023
Date of end of reporting period		31-03-2024
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	39051.93
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
	Equity share capital	302.33
	Other equity	17379.09
	Total equity attributable to owners of parent	17681.42
	Non controlling interest	1682.24
	Total equity	19363.66
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
	Borrowings, non-current	3314.5
	Trade payables, non-current	
	Other non-current financial liabilities	
	Total non-current financial liabilities	3314.5
	Provisions, non-current	474.12
	Deferred tax liabilities (net)	1204.37
	Deferred government grants, Non-current	
	Other non-current liabilities	239.39
	Total non-current liabilities	5232.38
Current liabilities		
Current financial liabilities		
	Borrowings, current	6456.63
	Trade payables, current	5912.65
	Other current financial liabilities	873.26
	Total current financial liabilities	13242.54
	Other current liabilities	1047.4
	Provisions, current	165.95
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	14455.89
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	19688.27
	Total equity and liabilities	39051.93
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		01-01-2024	01-04-2023
Date of end of reporting period		31-03-2024	31-03-2024
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	01-04-2023
B	Date of end of reporting period	31-03-2024
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	984.67
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	4.65
	Adjustments for decrease (increase) in inventories	502.45
	Adjustments for decrease (increase) in trade receivables, current	-533.77
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-4036.97
	Adjustments for decrease (increase) in other non-current assets	76.64
	Adjustments for other financial assets, non-current	-9.14
	Adjustments for other financial assets, current	-0.23
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-21.79
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	3632.05
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1493.76
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	36.13
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	19.47
	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	-8.01
	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)	29.33
	Other adjustments for non-cash items	545.29
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1745.88
	Net cash flows from (used in) operations	2730.55
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	300
	Other inflows (outflows) of cash	0

	Net cash flows from (used in) operating activities	2430.55
	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	12.29
	Purchase of property, plant and equipment	2086.77
	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
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	229.46
	Net cash flows from (used in) investing activities	-1845.02
	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	1664.73
	Repayments of borrowings	1762.31
	Payments of finance lease liabilities	-115.92
	Payments of lease liabilities	0
	Dividends paid	45.34
	Interest paid	629.35

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-656.35
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-70.82
	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	-70.82
	Cash and cash equivalents cash flow statement at beginning of period	127.77
	Cash and cash equivalents cash flow statement at end of period	56.95