

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2024**

Particulars	(Rs. in Lakhs)					
	Quarter ended			Six months ended		Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	17,221	16,542	15,358	33,763	30,136	58,205
2 Other Income	194	237	183	431	364	721
<b>3 Total Income (1+2)</b>	<b>17,415</b>	<b>16,779</b>	<b>15,541</b>	<b>34,194</b>	<b>30,500</b>	<b>58,926</b>
<b>4 Expenses</b>						
(a) Cost of Materials Consumed	2,081	3,237	3,730	5,318	6,777	12,065
(b) Purchases of Stock-in-Trade	2,633	2,489	1,311	5,122	2,977	6,118
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	703	(225)	(567)	478	(262)	270
(d) Employee Benefits Expense	3,309	3,274	3,359	6,583	6,638	13,215
(e) Finance Costs	17	15	10	32	17	45
(f) Depreciation and Amortisation Expense	531	529	423	1,060	844	1,707
(g) Other Expenses	3,902	3,860	3,796	7,762	7,053	13,722
<b>Total Expenses</b>	<b>13,176</b>	<b>13,179</b>	<b>12,062</b>	<b>26,355</b>	<b>24,044</b>	<b>47,142</b>
<b>5 Profit before exceptional items and tax (3-4)</b>	<b>4,239</b>	<b>3,600</b>	<b>3,479</b>	<b>7,839</b>	<b>6,456</b>	<b>11,784</b>
6 Exceptional items (Refer Note 3)	(2,730)	-	-	(2,730)	-	-
<b>7 Profit before tax</b>	<b>1,509</b>	<b>3,600</b>	<b>3,479</b>	<b>5,109</b>	<b>6,456</b>	<b>11,784</b>
8 Income tax expenses						
a. Current Tax	1,078	951	967	2,029	1,759	3,254
b. Deferred Tax	11	(27)	(74)	(16)	(99)	(236)
<b>Total tax expenses</b>	<b>1,089</b>	<b>924</b>	<b>893</b>	<b>2,013</b>	<b>1,660</b>	<b>3,018</b>
<b>9 Profit for the period (7-8)</b>	<b>420</b>	<b>2,676</b>	<b>2,586</b>	<b>3,096</b>	<b>4,796</b>	<b>8,766</b>
<b>10 Other Comprehensive Income</b>						
(i) Items that will not be reclassified to Profit or Loss	3	2	3	5	5	(75)
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(1)	(1)	(1)	(2)	(2)	19
<b>Other Comprehensive Income Net of Tax</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>(56)</b>
<b>11 Total Comprehensive Income for the period (9+10)</b>	<b>422</b>	<b>2,677</b>	<b>2,588</b>	<b>3,099</b>	<b>4,799</b>	<b>8,710</b>
12 Paid-up Equity Share Capital (Face Value Rs. 8/- each)	1,323	1,323	1,323	1,323	1,323	1,323
13 Other Equity						36,162
14 Earnings per Share (of Rs. 8/- each) (not annualised for the quarter):						
(a) Basic (in Rs.)	2.54	16.18	15.64	18.72	29.00	53.01
(b) Diluted (in Rs.)	2.54	16.18	15.64	18.72	29.00	53.01

**Statement of Assets and Liabilities**

(Rs. in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b><u>Non-current assets</u></b>		
Property, plant and equipment (Including Right of use assets)	16,747	9,703
Capital work-in-progress	1,432	8,478
Other intangible assets	1,374	1,650
Intangible assets under development	1,197	1,153
Financial assets		
i. Investments	101	101
ii. Loans	17	19
iii. Other financial assets	43	43
Current Tax asset (Net)	122	122
Deferred tax assets (Net)	72	58
Other non-current assets	114	151
<b>Total non-current assets</b>	<b>21,219</b>	<b>21,478</b>
<b><u>Current assets</u></b>		
Inventories	9,916	10,100
Financial assets		
i. Investments	9,191	9,015
ii. Trade receivables	8,641	4,913
iii. Cash and cash equivalents	1,728	1,972
iv. Bank balances other than (iii) above	1,675	1,675
v. Other financial assets	179	103
Other current assets	1,687	2,031
<b>Total current assets</b>	<b>33,017</b>	<b>29,809</b>
Non-current assets held for sale (Refer Note 4)	1,201	-
<b>Total assets</b>	<b>55,437</b>	<b>51,287</b>
<b>EQUITY AND LIABILITIES</b>		
<b><u>Equity</u></b>		
Equity share capital	1,323	1,323
Other equity	36,615	36,162
<b>Total equity</b>	<b>37,938</b>	<b>37,485</b>
<b><u>Liabilities</u></b>		
<b><u>Non-current liabilities</u></b>		
Financial liabilities		
i. Other financial liabilities	291	303
Provisions	415	403
<b>Total non-current liabilities</b>	<b>706</b>	<b>706</b>
<b><u>Current liabilities</u></b>		
Financial liabilities		
i. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	364	503
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	6,556	6,599
ii. Other financial liabilities	2,103	3,982
Provisions	1,355	1,217
Other current liabilities	5,808	523
Current tax liabilities (Net)	607	272
<b>Total current liabilities</b>	<b>16,793</b>	<b>13,096</b>
<b>Total liabilities</b>	<b>17,499</b>	<b>13,802</b>
<b>Total equity and liabilities</b>	<b>55,437</b>	<b>51,287</b>

**Unaudited statement of cash flows for the six months ended September 30, 2024**

**(Rs. in Lakhs)**

	Particulars	For the period ended	For the period ended
		September 30, 2024	September 30, 2023
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow from operating activities</b>		
	<b>Profit before income tax</b>	5,109	6,456
	Adjustments for		
	<b>Add/(Less) :</b>		
	Depreciation and amortisation expenses	1,060	844
	Finance costs	32	17
	Loss on disposal of property, plant and equipment	(5)	2
	Unrealised exchange rate difference	(25)	(16)
	Provision for Doubtful Debts and Advances (Net)	(56)	255
	Interest received	(103)	(92)
	Gain on sale of investments	(211)	(105)
	Provisions no longer required and written back	(12)	-
	Net fair value gain on financial assets mandatorily measured at fair value through profit or loss	(75)	(151)
		5,714	7,210
	<b>Working capital adjustments:</b>		
	(Increase) in trade receivables	(3,649)	(2,503)
	Decrease in financial assets - Loans	2	-
	(Increase) / Decrease in other financial assets	(76)	21
	Decrease / (Increase) in other current assets	344	(190)
	Decrease / (Increase) in inventories	184	(552)
(Decrease) / Increase in trade payables	(169)	431	
(Decrease) / Increase in other financial liabilities	(1,463)	301	
Increase / (Decrease) in provisions	155	(13)	
Increase / (Decrease) in other current liabilities	5,285	(103)	
<b>Cash generated from operations</b>	6,327	4,602	
Income taxes paid	(1,694)	(1,178)	
<b>Net cash inflow from operating activities</b>	4,633	3,424	
<b>B</b>	<b>Cash flow from investing activities:</b>		
	Acquisition of property, plant and equipment and Intangible assets	(2,420)	(3,136)
	Proceeds from sale of property, plant and equipment	7	6
	Movement in Other bank balances (Net)	-	3,153
	Investment in Mutual Funds	(2,150)	(3,550)
	Receipt from Sale of Mutual fund	2,261	1,755
	Interest received	103	92
<b>Net cash (outflow) from investing activities</b>	(2,199)	(1,680)	
<b>C</b>	<b>Cash flow from financing activities</b>		
	Proceeds from/ (Repayment of) long term borrowings	-	(1)
	Interest paid	(32)	(8)
	Dividend paid	(2,646)	(1,985)
	<b>Net cash (outflow) from financing activities</b>	(2,678)	(1,994)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(244)	(250)	
Add: Cash and cash equivalents at the beginning of the financial period	1,972	2,482	
<b>Cash and cash equivalents at the end of the period</b>	1,728	2,232	

**Notes:**

1. The above unaudited financial results have been reviewed and recommended by the Audit Committee at its meeting held on November 6, 2024 and have been approved by the Board of Directors at its meetings held on November 7, 2024.
2. The Company operates in only one reportable business segment i.e. Pharmaceuticals.
3. Exceptional items for the quarter ended September 30, 2024 represents transfer charges of INR 2,730 lakhs paid by the Company, pursuant to the receipt of the order dated September 12, 2024 from Maharashtra Industrial Development Corporation (MIDC), Navi Mumbai in response to the Company's application under amnesty scheme as per Government Resolution (GR) dated July 26, 2024 (as amended) in respect of levy of transfer charges towards assignment of portion of leasehold rights made in earlier periods under the Urban Land (Ceiling and Regulation) Act, 1976.
4. Pursuant to the execution of a binding agreement dated September 13, 2024 with M/s. KRSNA Dynasty, an unrelated party, for assignment of surplus vacant leasehold land along with built-up structures situated at M.I.D.C, Navi Mumbai, the Company has re-classified non-current assets amounting to INR 1,201 lakhs forming part of property, plant and equipment as non-current assets held for sale. The transaction is subject to satisfactory completion of the Conditions Precedent in the agreement and obtaining necessary approvals.

For RPG Life Sciences Limited

Yugal Sikri  
Managing Director  
Mumbai, November 7, 2024