

RPG LIFE SCIENCES LIMITED

Regd. Office: RPG House, 463, Dr. Annie Besant Road, Worli, Mumbai 400 030.
CIN: L24232MH2007PLC169354;

Tel: +91-22-2498 1650; Fax: +91-22-2497 0127

E-mail: info@rpglifesciences.com; Web: www.rpglifesciences.com

Extract of Standalone Unaudited Financial Results for the Quarter and Half Year ended September 30, 2017

₹ in Lakhs

Particulars	Quarter ended Sep 30, 2017	Quarter ended Sep 30, 2016	Six months ended Sep 30, 2017
	(Unaudited)	(Unaudited)	(Unaudited)
1 Total Income from Operations	8,951	8,065	16,802
2 Net Profit for the period (before tax, exceptional and extraordinary items)	750	426	797
3 Net Profit for the period before tax (after exceptional and extraordinary items)	750	1,171	797
4 Net Profit for the period after tax (after Exceptional and Extraordinary items)	631	1,030	674
5 Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	608	1,007	628
6 Paid-up equity share capital (Face Value ₹ 8/- each)	1,323	1,323	1,323
7 Basic/Diluted Earnings Per Share (₹ 8/- each) - before extraordinary items (Not annualised)	-	1.72	-
8 Basic/Diluted Earnings Per Share (₹ 8/- each) - after extraordinary items (Not annualised)	3.82	4.50	4.08

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 10, 2017.
- The Company operates in only one reportable business segment i.e., Pharmaceuticals.
- On April 1, 2017 the Company has adopted the Indian Accounting Standards ('Ind AS') notified by the Ministry of Corporate Affairs with effect from April 1, 2016. Accordingly the financial results for the quarter and six months ended September 30, 2017 have been prepared in accordance with Ind AS and other accounting principles generally accepted in India and the results for the comparative quarter and six months ended September 30, 2016 have been restated in accordance with Ind AS. The financial results for the quarter and six months ended September 30, 2016 have not been reviewed or audited by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- Reconciliation of results between amounts previously reported (referred to as previous GAAP) and Ind AS is presented below:

₹ in Lakhs

Particulars	Quarter Ended 30-Sep-2016	Six Months Ended 30-Sep-2016
Profit for the period as per previous GAAP	1,025	2,012
Re-measurement of revenue (a)	(15)	(76)
Re-measurement of Employee Benefit Net of tax (b)	23	46
Provision of Expected Credit Loss (c)	(3)	(13)
Other Comprehensive Income Net of Tax	1,030	1,969
Re-measurement of Employee Benefit Net of Tax	(23)	(46)
Total Comprehensive Income for the period	1,007	1,923

Profit Reconciliation Notes

- Provision for sales return has been made under Ind AS as per past trend of sales return to sales.
 - The remeasurement cost arising primarily due to changes in actuarial assumptions have been recognised in Other Comprehensive Income under Ind As as compared to Statement of Profit or Loss under Previous GAAP.
 - The Company has applied expected credit loss (ECL) model for measurement & recognition of impairment loss on trade and other receivables as per the provisions of IND AS 109.
- 5 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on Stock Exchange websites viz. (www.nseindia.com and www.bseindia.com) and on Company's website (www.rpglifesciences.com).

For RPG Life Sciences Limited
sd/-

CT. Renganathan
Managing Director
DIN-02158397

Place: Mumbai
Date: November 10, 2017

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