

## **SMS Lifesciences India Limited**

Registered & Corporate Office:

Plot No. 19-III, Road No. 71, Opp. Bharatiya Vidya Bhavan Public School, Jubilee Hills, Hyderabad - 500 096, Telangana, INDIA.

Tel: +91-040-6628 8888, Fax: +91-40-2355 1401

CIN: L74930TG2006PLC050223

Email: info@smslife.in, Website: www.smslife.in

#### August 9, 2024

To

**BSE Limited**.

Listing Department, P J Towers,

Dalal Street,

Mumbai - 400 001.

Scrip code: 540679

Through: BSE Listing Center

National Stock Exchange of India Limited,

Listing Department, "Exchange Plaza",

Bandra-Kurla Complex, Bandra (E),

Mumbai - 400 051.

Trading Symbol: SMSLIFE

Through: NEAPS Portal

SUB: OUTCOME OF THE 90TH BOARD MEETING.

Ref: Regulation 30 and 33 read with Part "A" of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam.

With reference to the above cited subject, we would like to inform you that the Board of Directors of the Company at their Meeting held today i.e. **August 9, 2024**, have *inter-alia* considered and approved the following:

i. Un-audited [Standalone and Consolidated] financial results for the quarter ended June 30, 2024, as recommended by the Audit Committee.

In this regard, we are enclosing herewith a copy of un-audited [Standalone and Consolidated] financial results for the quarter ended June 30, 2024 along with the Limited Review Reports received from the Statutory Auditors of the Company on the said results.

- ii. Board Report for the year ended March 31, 2024, same shall be circulated in due course.
- iii. Holding the 18th Annual General Meeting on Monday, September 30, 2024, through video conferencing mode, pursuant to SEBI circular SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 7, 2023 read along with MCA circular 9/2023 dated September 25, 2023.



- iv. Following policies, as recommended by the Nomination & Remuneration Committee.
  - □ Policy on succession planning.
  - ☐ Policy on Board diversity.

Aforesaid policies shall be available on the website of the Company @ www.smslife.in/policies.php

The meeting of the Board commenced at 1.15 pm and concluded at 2.35 pm.

For SMS Lifesciences India Limited

Trupti Ranjan Mohanty

Company Secretary

### SMS LIFESCIENCES INDIA LIMITED

(CIN: L74930TG2006PLC050223)

Regd. Office: Plot No.19-III, Opp. BVBP School, Road No.71, Jubilee hills, Hyderabad - 500 096 Tel:+91-40-6628 8888, Fax:91-40-2355 1401, Email: info@smslife.in

# Standalone Statement of Unaudited Financial Results for the Quarter Ended 30th June, 2024

(Rs. In Lakhs)

		Quarter Ended Ye					
S.No	Doubleulana	30.06.2024	31.03.2024	30.06.2023	Year Ended 31.03.2024		
3.140	Particulars	(Unaudited)	(Audited)	(Unaudited)	(Audited)		
		(Onaudited)	(Addited)	(Orlaudited)	(Addited)		
1	Revenue From Operations	8,657.06	8,637.37	7,455.99	30,000.16		
2	Other Income	42.98	227.87	58.30	383.68		
3	Total Revenue	8,700.04	8,865.24	7,514.29	30,383.84		
4	Expenses						
	(a) Cost of Materials Consumed	4,474.93	3,750.73	4,372.82	16,119.02		
	(b) Changes in Inventories	88.04	1,020.68	135.44	97.57		
	(c) Manufacturing Expenses	1,393.78	1,372.94	1,235.91	5,052.92		
	(d) Employee Benefits Expense	1,117.93	1,029.68	986.95	4,092.41		
	(e) Finance Cost	215.87	255.98	182.01	890.23		
1	(f) Depreciation and Amortization Expense	250.02	262.44	252.85	1,025.35		
	(g) Other Expenses	205.78	381.97	212.50	1,195.11		
	Total Expenses - (a to g)	7,746.35	8,074.43	7,378.48	28,472.61		
5	Profit Before Exceptional and Extraordinary Items and Tax (3-4)	953.69	790.81	135.81	1,911.23		
6	Exceptional / Extraordinary Items		-	-	-		
7	Profit Before Tax (5+6)	953.69	790.81	135.81	1,911.23		
8	Tax Expenses				,,,,,,,,		
	(1) (i) Current Tax	300.00	95.00	40.00	425.00		
	(ii) Relating to Earlier Year		(19.75)	-	(19.75)		
	(2) Deferred Tax	7.70	122.23	25.76	199.44		
		307.70	197.48	65.76	604.69		
9	Net Profit / (Loss) for the Period (7-8)	645.99	593.33	70.05	1,306.54		
10	Other Compremensive Income (OCI):						
"	Items that will not be reclassified to profit or Loss:	(15.98)	(63.94)	1.76	(58.11)		
	Income Tax effect on the above	(4.65)	(18.62)	0.51	(16.92)		
	A STATE OF THE STA	(11.33)	(45.32)	1.25	(41.19)		
11	Total Comprehensive Income for the period (9+10)	634.66	548.01	71.30	1,265.35		
40	F						
12	Earnings Per Equity Share of Rs.10/- each		40.05				
	Basic / Diluted (not annualised)	21.37	19.63	2.32	43.22		
	Paid-up equity share capital (Face Value of Rs.10/- each)	302.33	302.33	302.33	302.33		
· 13	Reserves excluding Revaluation Reserve				17,320.47		
	as per balance sheet of previous accounting year				17,320.47		

For SMS Lifesciences India Limited

TVVSN Murthy Managing Director DIN:00465198

#### Notes:

- The above standalone Financial Results have been reviewed and recomended 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 openion thereon.
- 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.
- 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.

Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

For SMS Lifesciences India Limited

TVVSN Murthy anaging Director DIN:00465198

Place: Hyderabad Date: 09-08-2024

# RAMBABU & CO., CHARTERED ACCOUNTANTS

Phone: 2331 1587 2331 8152

Fax: 2339 7182

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

Review Report to The Board of Directors SMS Lifesciences India Limited

We have reviewed the accompanying statement of unaudited standalone financial results of SMS Lifesciences India Limited ("the Company"), for the quarter ended 30<sup>th</sup> June 2024 ("the statement"), attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

This statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34)" Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express conclusion on the Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by Independent Auditor of Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review of the interim financial information consists of making inquiries primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad Date: 09.08.2024

UDIN: 24026548BKAMOV7549

For Rambabu & Co., Chartered Accountants Reg. No.002976S

CHARTERED

GVL Prasad Partner

M.No. 026548 🗠

## SMS LIFESCIENCES INDIA LIMITED

(CIN: L74930TG2006PLC050223)

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## Consolidated Statement of unaudited Financial Results for the Quarter Ended 30th June, 2024

(Rs. In Lakhs)

S.No						( RS. In Lakns )
Revenue From Operations	S.No	Particulars	Quarter Ended			Year Ended
Revenue From Operations						31.03.2024
2   Other Income			(Unaudited)	(Audited)	(Unaudited)	(Audited)
Strict	1	Revenue From Operations	9,254.82	8,999.15	7,465.16	30,595.84
Expenses (a) Cost of Materials Consumed (b) Changes in Inventories (c) Manufacturing Expenses (d) Employee Benefits Expense (e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses (g) Other Expenses (1) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax (iii) Relating to Earlier Year (2) Deferred Tax  Net Profit I (Loss) for the Period (7-8)  10 Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) (10 Current Periods of the parent (10 Carpenses) (10 Carpenses) (11 Comprehensive Income for the year attributable to: Equily holders of the parent (10 Carpenses) (10 Carpenses) (10 Carpenses) (10 Carpenses) (11 Carpenses) (11 Carpenses) (12 Carpenses) (13 Carpenses) (14 Carpenses) (15 Carpenses) (16 Carpenses) (17 Carpenses) (17 Carpenses) (18 Carpenses) (19 Carpenses) (19 Carpenses) (10 Carpenses) (10 Carpenses) (10 Carpenses) (10 Carpenses) (11 Carpenses) (12 Carpenses) (13 Carpenses) (14 Carpenses) (15 Carpenses) (17 Carpenses) (18 Carpenses) (19 Carpenses) (19 Carpenses (19 Carpenses (10 Carpenses	2	Other Income	43.92	236.21	61.38	382.81
(a) Cost of Materials Consumed (b) Changes in Inventories (c) Manufacturing Expenses (d) Employee Benefits Expense (d) Employee Benefits Expense (e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses  Total Expenses - (a to H)  Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items  Profit Before Tax (5+6)  Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  (a) Cost of Materials Cost Sepsible 1, 334, 45, 25, 25, 25, 25, 25, 25, 25, 25, 25, 2	3	Total Revenue	9,298.74	9,235.36	7,526.54	30,978.65
(a) Cost of Materials Consumed (b) Changes in Inventories (c) Manufacturing Expenses (d) Employee Benefits Expense (d) Employee Benefits Expense (e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses  Total Expenses - (a to H)  Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items  Profit Before Tax (5+6)  Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  (a) Cost of Materials Cost Sepsible 1, 334, 45, 25, 25, 25, 25, 25, 25, 25, 25, 25, 2	4	Expenses				
(b) Changes in Inventories (c) Manufacturing Expenses (d) Employee Benefits Expense (e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses  Total Expenses - (a to H) Profit Before Exceptional and Extraordinary Items and Tax (3-4) Exceptional / Extraordinary Items Profit Before Tax (5+6)  Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/year (9+12) Profit for the year attributable to: Equity holders of the parent  (b) Changes in Inventories (1,632.29 1,33 1,632.29 1,33 1,632.29 1,34 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91 1,437.91			4.272.12	3,346.81	4,177.99	15,018.83
(c) Manufacturing Expenses (d) Employee Benefits Expense (d) Employee Benefits Expense (e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses  Total Expenses - (a to H) Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items  Profit Before Tax (5+6)  Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/year (9+12) Profit for the year attributable to: Equity holders of the parent  Other Comprehensive income for the year attributable to: Equity holders of the parent  Total comprehensive income for the year attributable to: Equity holders of the parent  Fig. 335.49  1,437.91  1,349.14  1,240.40  283.71  240.40  88,234.71  8,525.17  7,78  8,525.17  7,78  8,525.17  7,78  8,525.17  7,78  8,525.17  7,78  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19  (2)  1,064.03  710.19		The state of the s			204.61	97.32
(d) Employee Benefits Expense (e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses (g) Other Expenses (g) Other Expenses  Total Expenses - (a to H)  Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items  Profit Before Tax (5+6)  Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11)  Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  (d) Employee Benefits Expense (240, 48, 283.71, 22, 240. 37. 22, 223.18  502.75  223.18  502.75  223.18  502.75  223.18  502.75  223.18  502.75  23  1,064.03  710.19  (2)  21  22  312.00  95.00  42.40  (12.54)  324.40  (12.54)  3354.40  62.71  11  12  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations (17.56) (66.82)  Income Tax effect on the above (5.06) (19.37)  Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  Non-controlling interests  9.82  57.07 (20  Total comprehensive income for the year attributable to: Equity holders of the parent  687.78  543.82  (17			1,633.59		1,353.31	5,763.11
(e) Finance Cost (f) Depreciation and Amortization Expense (g) Other Expenses  Total Expenses - (a to H) Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items  Profit Before Tax (5+6) Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Profit / (Loss) for the Period (7-8)  Cother Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Cother Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Cother Comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  (e) Finance Cost (f) Depreciation and Amortization Expenses (2367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 367.87 378.22 37.10 370.19 370.19 370.19 4.20 370.19 4.20 4.20 4.20 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.21 4.20 4.20 4.20 4.20 4.20 4.20 4.20 4.20					1,243.32	5,225.84
(f) Depreciation and Amortization Expense (g) Other Expenses Total Expenses - (a to H) Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items Profit Before Tax (5+6) Tax Expenses (1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/lyear (9+12)  Profit for the year attributable to: Equity holders of the parent  (i) Depreciation and Amortization 502.75 23.18 502.75 23.18 502.75 23.18 502.75 23.18 502.75 23.18 502.75 24.24 10,64.03 710.19 (2) 21.05 22.318 502.75 23.18 502.75 23.18 502.75 24.24 10,64.03 710.19 (2) 21.05 22.318 502.75 23.18 502.75 23.18 502.75 24.24 24.40 12.54 25.76 26.68.2) 27.76 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27.77 27 27 27 27 27 27 27 27 27 27 27 27 2		, , , ,	240.48	70	217.56	1,015.67
(g) Other Expenses  Total Expenses - (a to H)  Profit Before Exceptional and Extraordinary Items and Tax (3-4)  Exceptional / Extraordinary Items  Profit Before Tax (5+6)  Tax Expenses  (1) (i) Current Tax  (ii) Relating to Earlier Year  (2) Deferred Tax  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI):  (A) Items that will not be reclassified to statement of Profit & Loss  Remeasurement of post-employment benefit obligations  10 Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11)  11 Income Tax effect on the above  Other Comprehensive Income / (Loss) after tax for the Period / Year (10-11)  Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  Fax of the parent  Cay 23.18  So2.75  Resp. 22.318  So2.471  So5.25.17  7.75  Rocation Total Comprehensive Income / (20-2)  Rocation Total Comprehensive Income / (20-2)  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent  Rocation Total Comprehensive Income for the year attributable to: Equity holders of the parent		(f) Depreciation and Amortization Expense	367.87	378.22	369.55	1,493.76
Profit Before Exceptional and Extraordinary Items and Tax (3-4)				502.75	232.85	1,379.45
Profit Before Exceptional and Extraordinary Items and Tax (3-4)		Total Expenses - (a to H)	8,234.71	8,525.17	7,799.19	29,993.98
Exceptional / Extraordinary Items   -   -	5				(272.65)	984.67
Profit Before Tax (5+6)	6		-	-	-	-
Tax Expenses		Control of the Contro	1,064.03	710.19	(272.65)	984.67
(1) (i) Current Tax (ii) Relating to Earlier Year (2) Deferred Tax  42.40 (12.54)  709.63  Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11)  Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  Other Comprehensive Income for the year attributable to: Equity holders of the parent  699.81  590.41  Total comprehensive income for the year attributable to: Equity holders of the parent  687.78  543.82  (17.56)  687.78  687.78  687.78  687.78  687.78	8				, , , ,	
(ii) Relating to Earlier Year (2) Deferred Tax  42.40 (12.54) 354.40 62.71 17 9 Net Profit / (Loss) for the Period (7-8)  Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  Total comprehensive income for the year attributable to: Equity holders of the parent  687.78  687.78  10  11  12  13  14  15  15  16  17  17  18  18  19  19  19  19  10  19  19  19  10  19  19			312.00	95.00	40.00	425.00
(2) Deferred Tax  (2) Deferred Tax  (3) 354.40 (12.54) (3) 354.40 (62.71 11 11 11 11 11 11 11 11 11 11 11 11 1					-	(19.75)
9 Net Profit / (Loss) for the Period (7-8)  10 Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  11 Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Other Comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent Non-controlling interests  Total comprehensive income for the year attributable to: Equity holders of the parent  687.78  543.82  (17.56) (66.82) (17.56) (19.37) (12.50) (47.45) (47.45) (5.06) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.			42.40		70.22	(53.36)
9 Net Profit / (Loss) for the Period (7-8)  10 Other Comprehensive Income/(Loss) (OCI): (A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  11 Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Other Comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent Non-controlling interests  Total comprehensive income for the year attributable to: Equity holders of the parent  687.78  543.82  (17.56) (66.82) (17.56) (19.37) (12.50) (47.45) (47.45) (5.06) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.			354.40	62.71	110.22	351.89
(A) Items that will not be reclassified to statement of Profit & Loss Remeasurement of post-employment benefit obligations  (17.56) (66.82)  Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent Non-controlling interests  Total comprehensive income for the year attributable to: Equity holders of the parent  Formal Comprehensive income for the year attributable to: Equity holders of the parent  687.78 543.82 (17.56) (17.56) (17.56) (19.37) (12.50) (47.45) (17.56) (19.37) (12.50) (47.45) (17.56) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37) (19.37)	9	Net Profit / (Loss) for the Period (7-8)			(382.87)	632.78
Income Tax effect on the above Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) Other Comprehensive Income for the period/year (9+12) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehensive Income for the period / Year (10-11) Other Comprehen	10	(A) Items that will not be reclassified to statement of Profit & Loss	(17.56)	(66.82)	0.89	(63.86)
12 Other Comprehensive Income/(Loss) after tax for the Period / Year (10-11) 13 Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent Non-controlling interests  Total comprehensive income for the year attributable to: Equity holders of the parent  699.81 590.41 (17.45)  707.00 (200.00 (17.45)  697.13 600.03 (380.00 (17.45)  699.81 590.41 (17.45)  708.00 (17.45)  699.81 590.41 (17.45)  709.82 57.07 (200.00 (17.45)	44			, ,		, ,
Total comprehensive Income for the period/year (9+12)  Profit for the year attributable to: Equity holders of the parent  Non-controlling interests  Total comprehensive income for the year attributable to: Equity holders of the parent  699.81  590.41  (17)  701  687.78  687.78  543.82  (17)					0.28	(18.42) (45.44)
Profit for the year attributable to: Equity holders of the parent 699.81 590.41 (17) Non-controlling interests 9.82 57.07 (20)  Total comprehensive income for the year attributable to: Equity holders of the parent 687.78 543.82 (17)					(382.26)	587.34
Equity holders of the parent  Non-controlling interests  Total comprehensive income for the year attributable to: Equity holders of the parent  699.81  590.41  (17  (20  (20  (30  (31  (41  (42  (42  (42  (43  (43  (43  (43  (43	13	Total comprehensive income for the period/year (3*12)	037.13	000.03	(302.20)	307.34
Non-controlling interests 9.82 57.07 (20  Total comprehensive income for the year attributable to: Equity holders of the parent 687.78 543.82 (17)						
Total comprehensive income for the year attributable to: Equity holders of the parent 687.78 543.82 (17)		Equity holders of the parent	699.81	590.41	(179.49)	909.28
Equity holders of the parent 687.78 543.82 (17		Non-controlling interests	9.82	57.07	(203.37)	(276.50)
Non-controlling interests 9.35 56.21 (20			687.78	543.82	(178.63)	865.54
		Non-controlling interests	9.35	56.21	(203.63)	(278.20)
14 Earning Per Equity Share of Rs.10/- each	14				, ,	, ,
			23.15	19.53	(5.94)	30.08
15 Paid-up equity share capital (Face Value of Rs.10/- each) 302.33 302.33 302.33	15	Paid-up equity share capital (Face Value of Rs.10/- each)	302.33	302.33	302.33	302.33
16 Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	16					17,379.09

For SMS Lifesciences India Limited

TVVSN Murthy Managing Director DIN:00465198

#### Notes:

- The above Consolidated Financial Results have been reviewed and recomended 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 carriedout 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 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 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.
- Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

For SMS Lifesciences India Limited

TVVSN Murthy Managing Director DIN:00465198

Place: Hyderabad Date: 09-08-2024

Phone: 2331 1587 2331 8152

Fax: 2339 7182

## Independent Auditor's Review Report on review of Interim Consolidated Financial Results

To the Board of Directors of SMS Lifesciences India Limited

- 1. We have reviewed the accompanying Statement of Unaudited ConsolidatedFinancial results of SMS Lifesciences India Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the quarter ended 30<sup>th</sup> June, 2024 (the "statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 2. This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting (Ind AS 34)", prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial information performed by the Independent Auditor of the Entity, issued by The Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 20I5, as amended, to the extent applicable.

- 4. The Statement includes the result of the following entities
- a. M/s.SMS Lifesciences India Limited
- b. M/s. Mahi Drugs Private Limited



# RAMBABU & CO., CHARTERED ACCOUNTANTS

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The consolidated unaudited financial results includes the interim financial statements/ financial information of above subsidiary, whose interim financial statements / financial information reflect total revenue of Rs. 1,215.42 lakhs, total net profit after tax of Rs.24.55 lakhs and total comprehensive income/(Loss) of Rs.23.38 lakhs for the Quarter ended 30<sup>th</sup> June, 2024, as considered in the Statement. According to the information and explanations given to us by the Management, the interim financial statements / financial information is not material to the Group. Our conclusion on the Statement is not modified in respect of our reliance on the interim financial statements / financial information certified by the Management.

Place: Hyderabad Date: 09.08.2024

UDIN: 24026548BKAMOW6544

For Rambabu & Co., Chartered Accountants

CHARTERED

Reg. No.002976S

GVL Prasad

Partner

M. No. 026548