

**RPG LIFE SCIENCES LIMITED**

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

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022**

(Rs. in Lakhs)

| Particulars   | Quarter ended |               |               | Nine months ended |               | Year ended    |
|---|---------------|---------------|---------------|-------------------|---------------|---------------|
|   | 31-12-2022    | 30-09-2022    | 31-12-2021    | 31-12-2022        | 31-12-2021    | 31-03-2022    |
|   | Unaudited     | Unaudited     | Unaudited     | Unaudited         | Unaudited     | Audited       |
| 1 Revenue from Operations   | 13,060        | 13,479        | 11,558        | 39,432            | 33,636        | 44,016        |
| 2 Other Income  | 51            | 123           | 61            | 296               | 173           | 299           |
| <b>3 Total Income (1+2)</b>   | <b>13,111</b> | <b>13,602</b> | <b>11,619</b> | <b>39,728</b>     | <b>33,809</b> | <b>44,315</b> |
| <b>4 Expenses</b>   |               |               |               |                   |               |               |
| (a) Cost of Materials Consumed  | 2,026         | 2,218         | 2,526         | 6,370             | 6,512         | 8,813         |
| (b) Purchases of Stock-in-Trade   | 2,539         | 2,628         | 2,530         | 7,179             | 6,231         | 7,890         |
| (c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | (318)         | (309)         | (1,433)       | (411)             | (2,182)       | (2,521)       |
| (d) Employee Benefits Expense   | 2,829         | 2,792         | 2,556         | 8,329             | 7,493         | 9,997         |
| (e) Finance Costs   | 7             | 8             | 16            | 26                | 46            | 52            |
| (f) Depreciation and Amortisation Expense   | 391           | 387           | 393           | 1,161             | 1,188         | 1,566         |
| (g) Other Expenses  | 3,063         | 3,177         | 2,969         | 9,287             | 8,297         | 11,201        |
| <b>Total Expenses</b>   | <b>10,537</b> | <b>10,901</b> | <b>9,557</b>  | <b>31,941</b>     | <b>27,585</b> | <b>36,998</b> |
| <b>5 Profit before tax (3-4)</b>  | <b>2,574</b>  | <b>2,701</b>  | <b>2,062</b>  | <b>7,787</b>      | <b>6,224</b>  | <b>7,317</b>  |
| 6 Income tax expenses   |               |               |               |                   |               |               |
| a. Current Tax  | 692           | 716           | 618           | 2,066             | 1,866         | 2,276         |
| b. Deferred Tax   | (29)          | (12)          | (19)          | (8)               | (38)          | (107)         |
| <b>7 Profit for the period (5-6)</b>  | <b>1,911</b>  | <b>1,997</b>  | <b>1,463</b>  | <b>5,729</b>      | <b>4,396</b>  | <b>5,148</b>  |
| 8 <b>Other Comprehensive Income</b>   |               |               |               |                   |               |               |
| (i) Items that will not be reclassified to Profit or Loss                         | (9)           | (9)           | (4)           | (27)              | (12)          | (36)          |
| (ii) Income tax relating to items that will not be reclassified to Profit or Loss | 3             | 3             | 1             | 7                 | 3             | 11            |
| <b>Other Comprehensive Income Net of Tax</b>                                      | <b>(6)</b>    | <b>(6)</b>    | <b>(3)</b>    | <b>(20)</b>       | <b>(9)</b>    | <b>(25)</b>   |
| <b>9 Total Comprehensive Income for the period (7+8)</b>                          | <b>1,905</b>  | <b>1,991</b>  | <b>1,460</b>  | <b>5,709</b>      | <b>4,387</b>  | <b>5,123</b>  |
| 10 Paid-up Equity Share Capital<br>(Face Value Rs. 8/- each)                      | 1,323         | 1,323         | 1,323         | 1,323             | 1,323         | 1,323         |
| 11 Other Equity   |               |               |               |                   |               | 24,254        |
| 12 Earnings per Share (of Rs. 8/- each) (not annualised for the quarter):         |               |               |               |                   |               |               |
| (a) Basic (in Rs.)  | 11.56         | 12.08         | 8.85          | 34.64             | 26.58         | 31.13         |
| (b) Diluted (in Rs.)  | 11.56         | 12.08         | 8.85          | 34.64             | 26.58         | 31.13         |

**Notes:**

- The above Unaudited Financial Results have been reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at their respective meetings held on February 01, 2023.
- The Company operates in only one reportable business segment i.e. Pharmaceuticals.
- During the quarter ended 30th June 2022, the Company exercised the option of lower tax rate under section 115 BAA of Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Act, 2019 effective April 01, 2022. Accordingly, the Company has adopted the new tax rate of 25.17% which has resulted in a reversal of deferred tax balances of Rs 46 lakhs on account of remeasurement of deferred tax balances as at 31st March, 2022 and was recognised in the quarter ended June 30 2022
- Previous period's figures have been regrouped/reclassified wherever necessary.

For RPG Life Sciences Limited

 Yugal Sikri  
 Managing Director  
 DIN: 02158397  
 Mumbai, February 01, 2023