

RPG LIFE SCIENCES LIMITED

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

(Rs. in Lakhs)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2018

Particulars	3 months ended			Year ended
	30-06-2018	31-03-2018	30-06-2017	31-03-2018
	Unaudited	Audited (Refer Note 2)	Unaudited	Audited
1 Revenue from Operations	7,989	8,346	7,851	34,714
2 Other Income	39	32	9	98
3 Total Income	8,028	8,378	7,860	34,812
4 Expenses				
(a) Cost of Materials Consumed	1,511	2,237	1,458	7,195
(b) Purchases of Stock-in-Trade	1,215	1,364	1,006	4,935
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(250)	(852)	(179)	(669)
(d) Excise Duty Paid on sale of goods	-	-	319	319
(e) Employee Benefits Expense	2,222	2,487	2,042	9,014
(f) Finance Costs	104	83	96	380
(g) Depreciation and Amortisation Expense	371	368	348	1,434
(h) Other Expenses	2,597	2,252	2,723	10,168
Total Expenses	7,770	7,939	7,813	32,776
5 Profit before tax	258	439	47	2,036
6 Income tax expenses				
a. Current Tax	61	88	10	385
b. Deferred Tax	14	226	(6)	306
7 Profit for the period	183	125	43	1,345
8 Other Comprehensive Income				
(i) Items that will not be reclassified to Profit or Loss	(6)	47	(23)	(22)
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	2	8	-	8
Other Comprehensive Income Net of Tax	(4)	55	(23)	(14)
9 Total Comprehensive Income for the period	179	180	20	1,331
10 Paid-up Equity Share Capital (Face Value Rs. 8 each)	1,323	1,323	1,323	1,323
11 Other Equity				14,152
12 Earnings per Share (of Rs. 8 each) (not annualised):				
(a) Basic	1.11	0.76	0.26	8.13
(b) Diluted	1.11	0.76	0.26	8.13

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 27, 2018. The Statutory Auditors of the Company have conducted a 'Limited Review' of the results for the quarter ended June 30, 2018.
- The figures for the quarter ended March 31, 2018 are the balancing figures between the audited financial results for the year ended March 31, 2018 and the published unaudited financial results for the nine months ended December 31, 2017 which were subjected to a limited review.
- The Company operates in only one reportable business segment i.e., Pharmaceuticals.
- With effect from July 1, 2017, Goods and Service Tax ("GST") has been implemented which has replaced several indirect taxes including excise duty. While Ind AS required excise duty to be included in revenues, GST is required to be excluded from revenue. Consequently the revenue from operations for the quarters ended March 31, 2018 and June 30, 2018 are reported net of GST. However revenue for all other periods presented is inclusive of excise duty, where applicable. The Net Revenue from operations (Net of GST/Excise Duty) as applicable are stated below:

Particulars	3 months ended			Year ended
	30-06-2018	31-03-2018	30-06-2017	31-03-2018
Revenue from Operations	7,989	8,346	7,851	34,714
Less: Excise Duty	-	-	319	319
Net Revenue from operations	7,989	8,346	7,532	34,395

- Effective April 1, 2018, the Company has adopted Ind AS 115 'Revenue from contracts with customers'. Based on the assessment done by the management, there is no material impact on the revenue recognised during the period.

For RPG Life Sciences Limited

CT. Renganathan
Managing Director
Mumbai, July 27, 2018