

(Rs. in Lakhs)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 201

Particulars	Quarter ended			Six months ended		Year ended
	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	9,050	7,989	8,951	17,039	16,802	34,714
2 Other Income	6	39	6	45	15	98
3 Total Income	9,056	8,028	8,957	17,084	16,817	34,812
4 Expenses						
(a) Cost of Materials Consumed	1,194	1,511	1,247	2,705	2,790	7,195
(b) Purchases of Stock-in-Trade	957	1,215	1,050	2,172	2,056	4,935
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	1,126	(250)	796	876	617	(669)
(d) Excise Duty Paid on sale of goods	-	-	-	-	319	319
(e) Employee Benefits Expense	2,386	2,222	2,172	4,608	4,214	9,014
(f) Finance Costs	105	104	108	209	204	380
(g) Depreciation and Amortisation Expense	381	371	358	752	706	1,434
(h) Other Expenses	2,597	2,597	2,476	5,194	5,114	10,168
Total Expenses	8,746	7,770	8,207	16,516	16,020	32,776
5 Profit before tax	310	258	750	568	797	2,036
6 Income tax expenses						
a. Current Tax	85	61	151	146	161	385
b. Deferred Tax	9	14	(32)	23	(38)	306
7 Profit for the period	216	183	631	399	674	1,345
8 Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	(6)	(6)	(23)	(12)	(46)	(22)
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	2	2	-	4	-	8
Other Comprehensive Income Net of Tax	(4)	(4)	(23)	(8)	(46)	(14)
9 Total Comprehensive Income for the period	212	179	608	391	628	1,331
10 Paid-up Equity Share Capital (Face Value Rs. 8 each)	1,323	1,323	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	1.31	1.11	3.82	2.41	4.08	8.13
(b) Diluted	1.31	1.11	3.82	2.41	4.08	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 November 05, 2018. The Statutory Auditors of the Company have conducted a 'Limited Review' of the results for the quarter and six months ended September 30, 2018.
- The Company operates in only one reportable business segment i.e., Pharmaceuticals.
- The Government of India introduced the Goods and Services Tax (GST) with effect from 1st July 2017, consequently revenue from operations for the quarters ended 30th September 2018, 30th September 2017 and 30th June 2018, for six months ended 30th September 2018 is 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	Quarter ended			Six months ended		Year ended
	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
Revenue from Operations	9,050	7,989	8,951	17,039	16,802	34,714
Less: Excise Duty	-	-	-	-	319	319
Net Revenue from operations	9,050	7,989	8,951	17,039	16,483	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

Yugal Sikri
 Managing Director
 Mumbai, November 05, 2018

Statement of Standalone Assets and Liabilities as at September 30, 2018

(Rs. in Lakhs)

Particulars	As at 30th September 2018	As at 31st March 2018
	(Unaudited)	(Audited)
ASSETS		
<u>Non-current assets</u>		
Property, plant and equipment	8,367	7,994
Capital work-in-progress	145	480
Other intangible assets	4,814	5,086
Intangible assets under development	437	393
Financial assets		
i. Loans	8	9
ii. Other financial assets	30	28
Current Tax asset (Net)	62	57
Deferred tax assets (Net)	694	744
Other non-current assets	151	74
Total non-current assets	14,708	14,865
<u>Current assets</u>		
Inventories	4,686	5,369
Financial assets		
i. Trade receivables	5,903	6,813
ii. Cash and cash equivalents	52	11
iii. Bank balances other than (ii) above	38	83
iv. Other financial assets	131	110
Other current assets	1,460	1,876
Total current assets	12,270	14,262
Total assets	26,978	29,127
EQUITY AND LIABILITIES		
<u>Equity</u>		
Equity share capital	1,323	1,323
<u>Other equity</u>		
Reserves and Surplus	14,064	14,152
Total equity	15,387	15,475
LIABILITIES		
<u>Non-current liabilities</u>		
Financial liabilities		
i. Borrowings	731	1,023
ii. Other financial liabilities	299	279
Provisions	279	279
Total non-current liabilities	1,309	1,581
<u>Current liabilities</u>		
Financial liabilities		
i. Borrowings	3,936	3,792
ii. Trade payables	3,505	5,187
iii. Other financial liabilities	1,242	1,503
Provisions	1,147	1,225
Current tax liabilities (Net)	-	20
Other current liabilities	452	344
Total current liabilities	10,282	12,071
Total liabilities	11,591	13,652
Total equity and liabilities	26,978	29,127