

(Rs. in Lakhs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2020

Particulars	Quarter ended			Six months ended		Year ended
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	9,713	9,165	9,849	18,878	19,253	37,557
2 Other Income	4	45	15	49	31	73
3 Total Income	9,717	9,210	9,864	18,927	19,284	37,630
4 Expenses						
(a) Cost of Materials Consumed	2,680	1,914	1,746	4,594	3,423	7,513
(b) Purchases of Stock-in-Trade	809	1,505	1,951	2,314	3,085	5,861
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(392)	(492)	(436)	(884)	26	(598)
(d) Employee Benefits Expense	2,441	2,308	2,368	4,749	4,560	9,097
(e) Finance Costs	23	31	36	54	109	175
(f) Depreciation and Amortisation Expense	420	416	416	836	808	1,636
(g) Other Expenses	2,263	2,245	2,579	4,508	4,983	9,769
Total Expenses	8,244	7,927	8,660	16,171	16,994	33,453
5 Profit before exceptional items and tax	1,473	1,283	1,204	2,756	2,290	4,177
6 Exceptional Items Gain/(Loss) (See Note 3)	-	-	-	-	-	(532)
7 Profit before tax	1,473	1,283	1,204	2,756	2,290	3,645
8 Income tax expenses						
a. Current Tax	473	411	321	884	621	1,010
b. Deferred Tax	(115)	(34)	(94)	(149)	(143)	(266)
9 Profit for the period	1,115	906	977	2,021	1,812	2,901
10 Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	(6)	(6)	(10)	(12)	(20)	(24)
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	1	2	3	3	6	7
Other Comprehensive Income Net of Tax	(5)	(4)	(7)	(9)	(14)	(17)
11 Total Comprehensive Income for the period	1,110	902	970	2,012	1,798	2,884
12 Paid-up Equity Share Capital (Face Value Rs. 8/- each)	1,323	1,323	1,323	1,323	1,323	1,323
13 Other Equity						16,334
14 Earnings per Share (of Rs. 8/- each) (not annualised for the quarter):						
(a) Basic	6.74	5.48	5.91	12.22	10.96	17.54
(b) Diluted	6.74	5.48	5.91	12.22	10.96	17.54

Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on October 30, 2020.
- The Company operates in only one reportable business segment i.e. Pharmaceuticals.
- Exceptional items for the year ended March 31, 2020 relates to write off of an intangible asset under development. The Company does not expect any future economic benefits to flow to the Company hence the cost incurred till date have been charged off during the quarter ended March 31, 2020.
- The Company has considered internal and external information while finalizing various estimates and recoverability of assets in relation to its financial statement captions upto the date of approval of the financial results by the Board of Directors. The impact of Covid-19 may be different from what is estimated as at such date of approval of the financial results and the Company will continue to monitor any material changes to future economic conditions.

For RPG Life Sciences Limited

Yugal Sikri
Managing Director
Mumbai, October 30, 2020

Unaudited Balance Sheet as at September 30, 2020

(Rs. in Lakhs)

Particulars	As at September 30, 2020	As at March 31, 2020
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	8,087	8,372
Capital work-in-progress	799	728
Other intangible assets	3,755	3,917
Intangible assets under development	81	270
Financial assets		
i. Loans	17	18
ii. Other financial assets	28	28
Deferred tax assets (Net)	178	460
Current Tax asset (Net)	114	190
Other non-current assets	212	112
Total non-current assets	13,271	14,095
Current assets		
Inventories	6,066	4,661
Financial assets		
i. Trade receivables	6,552	6,333
ii. Cash and cash equivalents	129	54
iii. Bank balances other than (ii) above	253	57
iv. Other financial assets	120	113
Other current assets	1,743	1,360
Total current assets	14,863	12,578
Total assets	28,134	26,673
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,323	1,323
Other equity	18,346	16,334
Total equity	19,669	17,657
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	111	152
ii. Other financial liabilities	337	333
Provisions	272	272
Total non-current liabilities	720	757
Current liabilities		
Financial liabilities		
i. Borrowings	58	512
ii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	129	396
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,702	4,045
iii. Other financial liabilities	788	1,514
Provisions	1,389	1,276
Current tax liabilities (Net)	120	-
Other current liabilities	559	516
Total current liabilities	7,745	8,259
Total liabilities	8,465	9,016
Total equity and liabilities	28,134	26,673

Unaudited statement of cash flows for the six months ended September 30, 2020

(Rs. in Lakhs)

	Particulars	For the period ended	For the period ended
		September 30, 2020	September 30, 2019
		Unaudited	Unaudited
A	Cash Flow from operating activities		
	Profit before income tax	2,756	2,290
	Adjustments for		
	Add:		
	Depreciation and amortisation expenses	836	808
	Finance costs	54	109
	Loss on disposal of property, plant and equipment	(1)	(2)
	Unrealised exchange rate difference	(41)	(9)
	Provision for Doubtful Debts and Advances (Net)	10	-
	Interest received	(8)	(16)
	Provisions no longer required and written back	-	(4)
		3,606	3,176
	Working capital adjustments:		
	(Increase) in trade receivables	(188)	(1,800)
	Decrease/(Increase) in financial assets - Loans	1	(2)
	Decrease in other non-current assets	6	-
	(Increase) in other financial assets	(7)	(12)
	(Increase) in other current assets	(383)	-
	(Increase) in inventories	(1,405)	(58)
	Increase in trade payables	390	2,282
(Decrease)/Increase in other financial liabilities	(244)	64	
Increase in provisions	101	109	
Increase in other current liabilities	43	69	
Cash generated from operations	1,920	3,828	
Income taxes paid	(260)	(314)	
Net cash inflow from operating activities	1,660	3,514	
B	Cash flow from investing activities:		
	Acquisition of property, plant and equipment and Intangible assets	(434)	(733)
	Proceeds from sale of property, plant and equipment and Intangible	1	7
	Movement in Other bank balances (Net)	(196)	(7)
	Interest received	8	16
Net cash (outflow) from investing activities	(621)	(717)	
C	Cash flow from financing activities		
	Repayment of long term borrowings	(436)	(10)
	(Repayment of) / Proceeds from Short-term Borrowings (Net)	(454)	(2,174)
	Interest paid	(31)	(82)
	Repayment of principal portion of lease liability	(31)	(34)
	Interest paid on lease liability	(12)	(16)
	Dividend paid including dividend distribution tax thereon	-	(479)
	Net cash (outflow) from financing activities	(964)	(2,795)
	Net increase in cash and cash equivalents	75	2
	Add: Cash and cash equivalents at the beginning of the financial year	54	37
Cash and cash equivalents at the end of the period / year	129	39	
Cash Flow statement as per above comprises of the following			
Cash and cash equivalents	129	39	
	129	39	