

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2021

(Rs. in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	11,265	10,813	9,713	22,078	18,878	38,914
2 Other Income	71	41	4	112	49	91
3 Total Income (1+2)	11,336	10,854	9,717	22,190	18,927	39,005
4 Expenses						
(a) Cost of Materials Consumed	1,899	2,087	2,680	3,986	4,594	8,575
(b) Purchases of Stock-in-Trade	2,217	1,484	809	3,701	2,314	5,036
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(673)	(76)	(392)	(749)	(884)	(501)
(d) Employee Benefits Expense	2,577	2,360	2,441	4,937	4,749	9,466
(e) Finance Costs	17	13	23	30	54	79
(f) Depreciation and Amortisation Expense	399	396	420	795	836	1,647
(g) Other Expenses	2,665	2,663	2,263	5,328	4,508	9,345
Total Expenses	9,101	8,927	8,244	18,028	16,171	33,647
5 Profit before tax (3-4)	2,235	1,927	1,473	4,162	2,756	5,358
6 Income tax expenses						
a. Current Tax	670	578	473	1,248	884	1,715
b. Deferred Tax	(10)	(9)	(115)	(19)	(149)	(357)
7 Profit for the period (5-6)	1,575	1,358	1,115	2,933	2,021	4,000
8 Other Comprehensive Income						
(i) Items that will not be reclassified to Profit or Loss	(4)	(4)	(6)	(8)	(12)	(16)
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	1	1	1	2	3	4
Other Comprehensive Income Net of Tax	(3)	(3)	(5)	(6)	(9)	(12)
9 Total Comprehensive Income for the period (7+8)	1,572	1,355	1,110	2,927	2,012	3,988
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						20,322
12 Earnings per Share (of Rs. 8/- each) (not annualised for the quarter):						
(a) Basic (in Rs.)	9.52	8.21	6.74	17.74	12.22	24.19
(b) Diluted (in Rs.)	9.52	8.21	6.74	17.74	12.22	24.19

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 29, 2021.
- The Company operates in only one reportable business segment i.e. Pharmaceuticals.

For RPG Life Sciences Limited

Yugal Sikri
Managing Director
Mumbai, October 29, 2021

Unaudited Balance Sheet as at September 30, 2021

(Rs. in Lakhs)

Particulars	As at September	As at March
	30, 2021	31, 2021
	(Unaudited)	(Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	7,508	7,850
Capital work-in-progress	1,376	944
Other intangible assets	3,248	3,480
Intangible assets under development	218	233
Financial assets		
i. Loans	17	18
ii. Other financial assets	31	28
Deferred tax assets (Net)	-	6
Current Tax asset (Net)	123	123
Other non-current assets	185	72
Total non-current assets	12,706	12,754
Current assets		
Inventories	6,722	5,833
Financial assets		
i. Investments	4,053	-
ii. Trade receivables	5,474	5,742
iii. Cash and cash equivalents	1,985	4,036
iv. Bank balances other than (iii) above	39	39
v. Other financial assets	108	114
Other current assets	1,642	1,821
Total current assets	20,023	17,585
Total assets	32,729	30,339
EQUITY AND LIABILITIES		
Equity		
Equity share capital	1,323	1,323
Other equity	22,058	20,322
Total equity	23,381	21,645
LIABILITIES		
Non-current liabilities		
Financial liabilities		
i. Borrowings	4	9
ii. Lease liabilities	47	65
iii. Other financial liabilities	338	338
Provisions	313	313
Deferred tax liabilities (Net)	200	-
Total non-current liabilities	902	725
Current liabilities		
Financial liabilities		
i. Borrowings	11	63
ii. Lease liabilities	47	65
iii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	112	133
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	4,994	4,611
iv. Other financial liabilities	851	1,092
Provisions	1,379	1,361
Current tax liabilities (Net)	297	-
Other current liabilities	755	644
Total current liabilities	8,446	7,969
Total liabilities	9,348	8,694
Total equity and liabilities	32,729	30,339

Note : Previous period figures have been re-grouped / re-classified wherever necessary, to confirm to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies Act, 2013 effective 1st April 2021.

Unaudited statement of cash flows for the six months ended September 30, 2021

(Rs. in Lakhs)

	Particulars	For the period ended	For the period ended
		September 30, 2021	September 30, 2020
		Unaudited	Unaudited
A	Cash Flow from operating activities		
	Profit before income tax	4,162	2,756
	Adjustments for		
	Add:		
	Depreciation and amortisation expenses	795	836
	Finance costs	30	54
	Loss on disposal of property, plant and equipment	-	(1)
	Unrealised exchange rate difference	(47)	(41)
	Provision for Doubtful Debts and Advances (Net)	8	10
	Interest received	(30)	(8)
	Gain on sale of investments	(8)	-
	Net fair value gain on financial assets mandatorily measured at fair value through profit or loss	(53)	-
		4,857	3,606
	Working capital adjustments:		
	Decrease/(Increase) in trade receivables	309	(188)
	(Increase)/Decrease in financial assets - Loans	(2)	1
	Decrease in other non-current assets	6	6
	Decrease/(Increase) in other financial assets	6	(7)
	Decrease/(Increase) in other current assets	179	(383)
(Increase) in inventories	(889)	(1,405)	
Increase in trade payables	362	390	
(Decrease) in other financial liabilities	(313)	(244)	
Increase in provisions	10	101	
Increase in other current liabilities	111	43	
Cash generated from operations	4,636	1,920	
Income taxes paid	(727)	(260)	
Net cash inflow from operating activities	3,909	1,660	
B	Cash flow from investing activities:		
	Acquisition of property, plant and equipment and Intangible assets	(695)	(434)
	Proceeds from sale of property, plant and equipment and Intangible assets	-	1
	Movement in Other bank balances (Net)	-	(196)
	Investment in Mutual Funds	(4,000)	-
	Interest received	30	8
	Net gain on sale of investments	8	-
Net cash (outflow) from investing activities	(4,657)	(621)	
C	Cash flow from financing activities		
	Repayment of long term borrowings	(6)	(436)
	Repayment from Short-term Borrowings	(52)	(454)
	Interest paid	(10)	(31)
	Repayment of principal portion of lease liability	(35)	(31)
	Interest paid on lease liability	(9)	(12)
	Dividend paid	(1,191)	-
	Net cash (outflow) from financing activities	(1,303)	(964)
	Net (decrease)/increase in cash and cash equivalents	(2,051)	75
	Add: Cash and cash equivalents at the beginning of the financial period	4,036	54
Cash and cash equivalents at the end of the period	1,985	129	