

## STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	30-09-2023	30-06-2023	30-09-2022	30-09-2023	30-09-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue from Operations	15,358	14,778	13,479	30,136	26,372	51,281
2 Other Income	183	181	123	364	245	480
<b>3 Total Income (1+2)</b>	<b>15,541</b>	<b>14,959</b>	<b>13,602</b>	<b>30,500</b>	<b>26,617</b>	<b>51,761</b>
<b>4 Expenses</b>						
(a) Cost of Materials Consumed	3,730	3,047	2,218	6,777	4,344	8,612
(b) Purchases of Stock-in-Trade	1,311	1,666	2,628	2,977	4,640	9,205
(c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade	(567)	305	(309)	(262)	(93)	(730)
(d) Employee Benefits Expense	3,359	3,279	2,792	6,638	5,500	11,706
(e) Finance Costs	10	7	8	17	19	31
(f) Depreciation and Amortisation Expense	423	421	387	844	770	1,550
(g) Other Expenses	3,796	3,257	3,177	7,053	6,224	12,219
<b>Total Expenses</b>	<b>12,062</b>	<b>11,982</b>	<b>10,901</b>	<b>24,044</b>	<b>21,404</b>	<b>42,593</b>
<b>5 Profit before tax (3-4)</b>	<b>3,479</b>	<b>2,977</b>	<b>2,701</b>	<b>6,456</b>	<b>5,213</b>	<b>9,168</b>
6 Income tax expenses						
a. Current Tax	967	792	716	1,759	1,374	2,435
b. Deferred Tax	(74)	(25)	(12)	(99)	21	(31)
<b>7 Profit for the period (5-6)</b>	<b>2,586</b>	<b>2,210</b>	<b>1,997</b>	<b>4,796</b>	<b>3,818</b>	<b>6,764</b>
<b>8 Other Comprehensive Income</b>						
(i) Items that will not be reclassified to Profit or Loss	3	2	(9)	5	(18)	9
(ii) Income tax relating to items that will not be reclassified to Profit or Loss	(1)	(1)	3	(2)	5	(2)
<b>Other Comprehensive Income Net of Tax</b>	<b>2</b>	<b>1</b>	<b>(6)</b>	<b>3</b>	<b>(13)</b>	<b>7</b>
<b>9 Total Comprehensive Income for the period (7+8)</b>	<b>2,588</b>	<b>2,211</b>	<b>1,991</b>	<b>4,799</b>	<b>3,805</b>	<b>6,771</b>
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						29,437
12 Earnings per Share (of Rs. 8/- each) (not annualised for the quarter):						
(a) Basic (in Rs.)	15.64	13.36	12.08	29.00	23.09	40.90
(b) Diluted (in Rs.)	15.64	13.36	12.08	29.00	23.09	40.90

**Unaudited Balance Sheet as at September 30, 2023**

(Rs. in Lakhs)

Particulars	As at September	As at March
	30, 2023	31, 2023
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b><u>Non-current assets</u></b>		
Property, plant and equipment (Including Right of use assets)	9,786	10,127
Capital work-in-progress	4,191	1,503
Other intangible assets	1,961	2,299
Intangible assets under development	1,051	1,041
Financial assets		
i. Loans	18	18
ii. Other financial assets	44	44
Current Tax asset (Net)	193	173
Other non-current assets	833	325
<b>Total non-current assets</b>	<b>18,077</b>	<b>15,530</b>
<b><u>Current assets</u></b>		
Inventories	10,057	9,505
Financial assets		
i. Investments	7,894	5,843
ii. Loans	2	2
iii. Trade receivables	6,007	3,743
iv. Cash and cash equivalents	2,232	2,482
v. Bank balances other than (iii) above	69	3,222
vi. Other financial assets	113	135
Other current assets	1,663	1,473
<b>Total current assets</b>	<b>28,037</b>	<b>26,405</b>
<b>Total assets</b>	<b>46,114</b>	<b>41,935</b>
<b>EQUITY AND LIABILITIES</b>		
<b><u>Equity</u></b>		
Equity share capital	1,323	1,323
Other equity	32,251	29,437
<b>Total equity</b>	<b>33,574</b>	<b>30,760</b>
<b><u>Liabilities</u></b>		
<b><u>Non-current liabilities</u></b>		
Financial liabilities		
i. Other financial liabilities	303	302
Provisions	406	398
Deferred tax liabilities (Net)	96	197
<b>Total non-current liabilities</b>	<b>805</b>	<b>897</b>
<b><u>Current liabilities</u></b>		
Financial liabilities		
i. Borrowings	-	1
ii. Trade payables		
(a) total outstanding dues of micro enterprises and small enterprises	344	482
(b) total outstanding dues of creditors other than micro enterprises and small enterprises	6,556	5,987
iv. Other financial liabilities	2,557	2,002
Provisions	1,161	1,186
Current tax liabilities (Net)	601	-
Other current liabilities	516	620
<b>Total current liabilities</b>	<b>11,735</b>	<b>10,278</b>
<b>Total liabilities</b>	<b>12,540</b>	<b>11,175</b>
<b>Total equity and liabilities</b>	<b>46,114</b>	<b>41,935</b>

**Unaudited statement of cash flows for the six months ended September 30, 2023**

(Rs. in Lakhs)

	Particulars	For the period ended	For the period ended
		September 30, 2023	September 30, 2022
		Unaudited	Unaudited
<b>A</b>	<b>Cash Flow from operating activities</b>		
	<b>Profit before income tax</b>	<b>6,456</b>	5,213
	Adjustments for		
	<b>Add/(Less) :</b>		
	Depreciation and amortisation expenses	844	770
	Finance costs	17	19
	Loss on disposal of property, plant and equipment	2	-
	Unrealised exchange rate difference	(16)	(49)
	Provision for Doubtful Debts and Advances (Net)	255	21
	Interest received	(92)	(141)
	Gain on sale of investments	(105)	(8)
	Net fair value gain on financial assets mandatorily measured at fair value through profit or loss	(151)	-
		<b>7,210</b>	5,825
	<b>Working capital adjustments:</b>		
	(Increase) in trade receivables	(2,503)	(1,989)
	(Increase) in financial assets - Loans	-	(9)
	Decrease / (Increase) in other financial assets	22	(22)
(Increase) / Decrease in other current assets	(190)	436	
(Increase) in inventories	(552)	(181)	
Increase in trade payables	431	982	
Increase / (Decrease) in other financial liabilities	301	(200)	
(Decrease) in provisions	(13)	(163)	
(Decrease) in other current liabilities	(104)	(33)	
<b>Cash generated from operations</b>	<b>4,602</b>	4,646	
Income taxes paid	(1,178)	(1,097)	
<b>Net cash inflow from operating activities</b>	<b>3,424</b>	3,549	
<b>B</b>	<b>Cash flow from investing activities:</b>		
	Acquisition of property, plant and equipment and Intangible assets	(3,136)	(989)
	Proceeds from sale of property, plant and equipment and Intangible assets	6	-
	Movement in Other bank balances (Net)	3,153	(10)
	Investment in Mutual Funds	(1,900)	(1,650)
	Interest received	92	141
	Net gain on sale of investments	105	-
<b>Net cash (outflow) from investing activities</b>	<b>(1,680)</b>	(2,508)	
<b>C</b>	<b>Cash flow from financing activities</b>		
	Proceeds from/ (Repayment of) long term borrowings	(1)	(5)
	Proceeds from/ (Repayment of) Short-term Borrowings	-	19
	Interest paid	(8)	(5)
	Repayment of principal portion of lease liability	-	(65)
	Interest paid on lease liability	-	(4)
	Dividend paid	(1,985)	(1,588)
	<b>Net cash (outflow) from financing activities</b>	<b>(1,994)</b>	(1,648)
	<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(250)</b>	(607)
	Add: Cash and cash equivalents at the beginning of the financial period	2,482	5,694
<b>Cash and cash equivalents at the end of the period</b>	<b>2,232</b>	5,087	

**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 October 18, 2023.
- The Company operates in only one reportable business segment i.e. Pharmaceuticals.
- Previous period's figures have been regrouped/reclassified wherever necessary.

For RPG Life Sciences Limited

Yugal Sikri  
Managing Director  
Mumbai, October 18, 2023