

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

| Particulars | Quarter ended | | | Year ended | |
|---|---------------|---------------|---------------|---------------|---------------|
| | 31-03-2025 | 31-12-2024 | 31-03-2024 | 31-03-2025 | 31-03-2024 |
| | Audited | Unaudited | Audited | Audited | Audited |
| 1 Revenue from Operations | 14,309 | 17,271 | 12,699 | 65,343 | 58,205 |
| 2 Other Income | 506 | 331 | 165 | 1,268 | 721 |
| 3 Total Income (1+2) | 14,815 | 17,602 | 12,864 | 66,611 | 58,926 |
| 4 Expenses | | | | | |
| (a) Cost of Materials Consumed | 2,689 | 3,019 | 2,803 | 11,026 | 12,065 |
| (b) Purchases of Stock-in-Trade | 2,122 | 2,270 | 1,492 | 9,514 | 6,118 |
| (c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock-in-Trade | 61 | 322 | (151) | 861 | 270 |
| (d) Employee Benefits Expense | 3,160 | 2,871 | 3,208 | 12,614 | 13,215 |
| (e) Finance Costs | 18 | 12 | 14 | 62 | 45 |
| (f) Depreciation and Amortisation Expense | 537 | 546 | 449 | 2,143 | 1,707 |
| (g) Other Expenses | 3,728 | 3,873 | 3,275 | 15,363 | 13,722 |
| Total Expenses | 12,315 | 12,913 | 11,090 | 51,583 | 47,142 |
| 5 Profit before exceptional items and tax (3-4) | 2,500 | 4,689 | 1,774 | 15,028 | 11,784 |
| 6 Exceptional items (Refer Note 3) | 10,990 | - | - | 8,260 | - |
| 7 Profit before tax | 13,490 | 4,689 | 1,774 | 23,288 | 11,784 |
| 8 Income tax expenses | | | | | |
| a. Current Tax | 1,748 | 1,192 | 545 | 4,969 | 3,254 |
| b. Deferred Tax | 7 | 4 | (95) | (5) | (236) |
| Total tax expenses | 1,755 | 1,196 | 450 | 4,964 | 3,018 |
| 9 Profit for the period (7-8) | 11,735 | 3,493 | 1,324 | 18,324 | 8,766 |
| 10 Other Comprehensive Income | | | | | |
| (i) Items that will not be reclassified to Profit or Loss | (154) | 2 | (82) | (147) | (75) |
| (ii) Income tax relating to items that will not be reclassified to Profit or Loss | 39 | (1) | 22 | 37 | 19 |
| Other Comprehensive Income Net of Tax | (115) | 1 | (60) | (110) | (56) |
| 11 Total Comprehensive Income for the period (9+10) | 11,620 | 3,494 | 1,264 | 18,214 | 8,710 |
| 12 Paid-up Equity Share Capital (Face Value Rs. 8/- each) | 1,323 | 1,323 | 1,323 | 1,323 | 1,323 |
| 13 Other Equity | | | | 51,730 | 36,162 |
| 14 Earnings per Share (of Rs. 8/- each) (not annualised for the quarter): | | | | | |
| (a) Basic (in Rs.) | 70.96 | 21.12 | 8.01 | 110.80 | 53.01 |
| (b) Diluted (in Rs.) | 70.96 | 21.12 | 8.01 | 110.80 | 53.01 |


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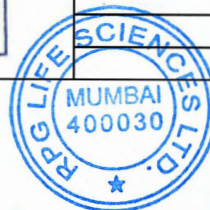


Statement of Assets and Liabilities as at March 31, 2025

(Rs. in Lakhs)

| Particulars | As at March 31, 2025 | As at March 31, 2024 |
|--|----------------------|----------------------|
| | Audited | Audited |
| ASSETS | | |
| <u>Non-current assets</u> | | |
| Property, plant and equipment (Including Right of use assets) | 16,118 | 9,703 |
| Capital work-in-progress | 395 | 8,478 |
| Other intangible assets | 1,065 | 1,650 |
| Intangible assets under development | 1,211 | 1,153 |
| Financial assets | | |
| i. Investments | 101 | 101 |
| ii. Loans | 17 | 19 |
| iii. Other financial assets | 43 | 43 |
| Income Tax asset (Net) | 156 | 122 |
| Deferred tax assets (Net) | 100 | 58 |
| Other non-current assets | 50 | 151 |
| Total non-current assets | 19,256 | 21,478 |
| <u>Current assets</u> | | |
| Inventories | 9,298 | 10,100 |
| Financial assets | | |
| i. Investments | 12,590 | 9,015 |
| ii. Trade receivables | 8,676 | 4,913 |
| iii. Cash and cash equivalents | 2,870 | 1,972 |
| iv. Bank balances other than (iii) above | 11,091 | 1,675 |
| v. Other financial assets | 579 | 103 |
| Other current assets | 1,421 | 2,031 |
| Total current assets | 46,525 | 29,809 |
| Total assets | 65,781 | 51,287 |
| EQUITY AND LIABILITIES | | |
| <u>Equity</u> | | |
| Equity share capital | 1,323 | 1,323 |
| Other equity | 51,730 | 36,162 |
| Total equity | 53,053 | 37,485 |
| <u>Liabilities</u> | | |
| <u>Non-current liabilities</u> | | |
| Financial liabilities | | |
| i. Other financial liabilities | 291 | 303 |
| Provisions | 454 | 403 |
| Total non-current liabilities | 745 | 706 |
| <u>Current liabilities</u> | | |
| Financial liabilities | | |
| i. Trade payables | | |
| (a) total outstanding dues of micro enterprises and small enterprises | 366 | 503 |
| (b) total outstanding dues of creditors other than micro enterprises and small enterprises | 7,573 | 6,599 |
| ii. Other financial liabilities | 1,763 | 3,982 |
| Other current liabilities | 670 | 523 |
| Provisions | 1,611 | 1,217 |
| Current tax liabilities (Net) | - | 272 |
| Total current liabilities | 11,983 | 13,096 |
| Total liabilities | 12,728 | 13,802 |
| Total equity and liabilities | 65,781 | 51,287 |

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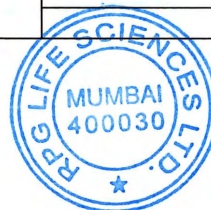


Statement of Cash Flows for the year ended March 31, 2025

(Rs. in Lakhs)

| | Particulars | For the year ended | For the year ended |
|----------|---|--------------------|--------------------|
| | | March 31, 2025 | March 31, 2024 |
| | | Audited | Audited |
| A | Cash Flow from operating activities | | |
| | Profit before income tax | 23,288 | 11,784 |
| | Adjustments for | | |
| | Add/(Less) : | | |
| | Depreciation and amortisation expenses | 2,143 | 1,707 |
| | Loss on account of fire incident (Net) | 1,633 | - |
| | Finance costs | 62 | 45 |
| | Profit on assignment of surplus leasehold land along with built-up structures | (10,018) | - |
| | Profit on disposal of property, plant and equipment | (120) | (1) |
| | Unrealised exchange rate difference | (28) | (10) |
| | Provision for doubtful debts and advances (Net) | (162) | 270 |
| | Interest received | (321) | (142) |
| | Gain on sale of investments | (221) | (105) |
| | Provisions no longer required and written back | (115) | - |
| | Net fair value gain on financial assets mandatorily measured at fair value through profit or loss | (475) | (472) |
| | | 15,666 | 13,076 |
| | Working capital adjustments: | | |
| | (Increase) in trade receivables | (3,575) | (1,425) |
| | Decrease in financial assets - Loans | 2 | 2 |
| | (Increase) / Decrease in other financial assets | (76) | 32 |
| | Decrease / (Increase) in other current assets | 610 | (558) |
| | Decrease / (Increase) in inventories | 619 | (595) |
| | Increase in trade payables | 954 | 633 |
| | (Decrease) / Increase in other financial liabilities | (1,585) | 1,338 |
| | Increase / (Decrease) in provisions | 299 | (39) |
| | Increase / (Decrease) in other current liabilities | 147 | (97) |
| | Cash generated from operations | 13,061 | 12,367 |
| | Income taxes paid | (5,275) | (2,931) |
| | Net cash inflow from operating activities | 7,786 | 9,436 |
| B | Cash flow from investing activities: | | |
| | Acquisition of property, plant and equipment and Intangible assets | (3,603) | (6,923) |
| | Proceeds from sale of property, plant and equipment | 10,947 | 15 |
| | Interim payment received from insurance claim | 450 | - |
| | Movement in Other bank balances (Net) | (9,416) | 1,547 |
| | Investment in Mutual Funds | (7,650) | (4,350) |
| | Proceeds from sale of Mutual fund | 4,771 | 1,755 |
| | Investment in unquoted equity shares | - | (101) |
| | Interest received | 321 | 142 |
| | Net cash (outflow) from investing activities | (4,180) | (7,915) |
| C | Cash flow from financing activities | | |
| | Proceeds from/ (Repayment of) long term borrowings | - | (1) |
| | Interest paid | (62) | (45) |
| | Dividend paid | (2,646) | (1,985) |
| | Net cash (outflow) from financing activities | (2,708) | (2,031) |
| | Net (decrease)/increase in cash and cash equivalents | 898 | (510) |
| | Add: Cash and cash equivalents at the beginning of the financial year | 1,972 | 2,482 |
| | Cash and cash equivalents at the end of the year | 2,870 | 1,972 |

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Notes:

- The above 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 April 28, 2025.
- The Company operates in only one reportable business segment i.e. Pharmaceuticals.

3. Exceptional items:

(Rs. in Lakhs)

| Exceptional Income / (Expenses) | Quarter ended | | | Year ended | |
|--|---------------|------------|------------|--------------|------------|
| | 31-03-2025 | 31-12-2024 | 31-03-2024 | 31-03-2025 | 31-03-2024 |
| | Audited | Unaudited | Audited | Audited | Audited |
| Profit on assignment of surplus vacant leasehold land along with built-up structures situated at MIDC, Navi Mumbai | 12,623 | - | - | 9,893 | - |
| Loss on account of fire incident - Refer note 3(a) | (1,633) | - | - | (1,633) | - |
| Total exceptional items | 10,990 | - | - | 8,260 | - |

- On January 2, 2025, a fire incident occurred at one of the manufacturing blocks of the API plant of the Company located at Plot No. 25/25A, MIDC Land, Thane-Belapur Road, Navi Mumbai – 400703, Maharashtra resulting in an impact on part of the Building, Plant & Machinery, inventories and other assets of the said manufacturing block. All the other manufacturing blocks on the site and buildings housing other departments viz. QC, QA, Engineering, Stores, R&D, etc. are unaffected and are functioning as usual. There was no casualty or loss of human life in this incident. The assets impacted due to the fire incident are adequately covered under an insurance policy. The Company has performed a comprehensive analysis of the estimated loss arising on account of the fire incident for majority of the assets impacted by the fire and accordingly submitted a provisional insurance claim for the estimated loss. The insurance company has admitted the claim and has also released two tranches of interim payment aggregating Rs 850 lakhs. Based on such assessment, the Company has recognised an initial loss of Rs. 2,483 lakhs and a corresponding credit of the two tranches of interim payment of Rs. 850 lakhs resulting in net initial loss of Rs. 1,633 lakhs and the same has been presented as an exceptional item in the financial statements. The final amount of the approved claim from the insurance company will be determined based on the completion of the restoration activity of the said block, and net gain/loss, if any, would be accounted for in FY 2025-26.
- Figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figure between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the relevant financial year which were subjected to limited review by Auditors.
- The Board of Directors has recommended a final dividend of Rs.20 (Rupees Twenty only) per equity share (250% on the face value of Rs 8 each) and additionally a special dividend of Rs.4 (Rupees Four only) per equity share (50% on the face value of Rs 8 each) on account of significant exceptional profit on assignment of land for the financial year 2024-25, subject to the approval of shareholders at the ensuing Annual General Meeting.



For RPG Life Sciences Limited



Yugal Sikri
Managing Director
Mumbai, April 28, 2025

