

## RPG LIFE SCIENCES LIMITED

Regd. Office: RPG House, 463, Dr. Annie Besant Road, Worli, Mumbai 400 030.  
CIN: L24232MH2007PLC169354;  
Tel: +91-22-2498 1650; Fax: +91-22-2497 0127  
E-mail: info@rpglifesciences.com; Web: www.rpglifesciences.com

### Extract of Standalone Unaudited Financial Results for the Quarter ended June 30, 2017

Particulars	₹ in Lakhs	
	Quarter ended June 30, 2017 (Unaudited)	Quarter ended June 30, 2016 (Unaudited) (Refer note 2)
1 Total Income from Operations	7,851	8,259
2 Net Profit for the period (before tax, exceptional and extraordinary items)	47	802
3 Net Profit for the period before tax (after exceptional and extraordinary items)	47	949
4 Net Profit for the period after tax (after Exceptional and Extraordinary items)	43	949
5 Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	20	926
6 Paid-up equity share capital (Face Value Rs.8/- each)	1,323	1,323
7 Basic/Diluted Earnings Per Share (Rs.8/- each) - before extraordinary items (Not annualised)	-	5.74
8 Basic/Diluted Earnings Per Share (Rs.8/- each) - after extraordinary items (Not annualised)	0.26	5.74

#### Notes:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 4, 2017. The Statutory Auditors of the Company have conducted a 'Limited Review' of the above Unaudited Financial Results for the quarter ended June 30, 2017.
- On April 1, 2017 the Company has adopted the Indian Accounting Standards ('Ind AS') notified by the Ministry of Corporate Affairs with effect from April 1, 2016. Accordingly, the financial results for the quarter ended June 30, 2017 have been prepared in accordance with Ind AS and other accounting principles generally accepted in India and the results for the comparative quarter ended June 30, 2016 have been restated in accordance with Ind AS. The financial results for the quarter ended June 30, 2016 have not been reviewed or audited by the auditors and are compiled by the management after exercising necessary due diligence to ensure that these give a true and fair view of the Company's affairs.
- The Company operates in only one reportable business segment i.e., Pharmaceuticals.
- Reconciliation of results between previous reported (referred to previous GAAP) and Ind AS for the quarter ended June 30, 2016 is presented as below:

₹ in Lakhs	
<b>Profit for quarter ended June 30, 2016 as per previous GAAP</b>	<b>987</b>
Re-measurement of revenue (a)	(61)
Re-measurement of Employee Benefit Net of tax (b)	23
<b>Other Comprehensive Income Net of Tax</b>	<b>949</b>
Re-measurement of Employee Benefit Net of tax	(23)
<b>Total Comprehensive Income for the period</b>	<b>926</b>

#### Profit reconciliation Notes

- Provision for sales return has been made under Ind AS as per past trend of sales return to sales.
  - The re-measurement cost arising primarily due to changes in actuarial assumptions have been recognised in Other Comprehensive Income under Ind AS as compared to Statement of Profit or Loss under Previous GAAP.
- In the corresponding quarter ended June 30, 2016, pursuant to the approval of the Board of Directors at their meeting held on May 26, 2016, the Company had entered into a Business Transfer Agreement dated May 26, 2016 with Intas Pharmaceuticals Limited for sale of its Biotech Business Unit, as a going concern on a slump sale basis. The same has been considered as a discontinuing operation in June 2016, in accordance with Ind AS - 105 - "Non-current Assets held for sale and Discontinued Operations" and the requisite information for Biotech Business Unit has been furnished hereunder;

Particulars	30-06-2017	30-06-2016
	Unaudited	
a) Revenue from Operations	-	661
b) Direct Expenses	-	514
c) Profit from ordinary activities before tax	-	147
d) Tax Expense (net off MAT Credit Entitlement)	-	-
e) Net Profit	-	147

- There are no exceptional items.
- The statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2017 as the same is not mandatory as per SEBI's circular dated July 5, 2016
- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results is available on Stock Exchange websites viz. (www.nseindia.com and www.bseindia.com) and on Company's website (www.rpglifesciences.com).

For RPG Life Sciences Limited  
sd/-

CT. Renganathan  
Managing Director  
DIN-02158397

Place: Mumbai  
Date: August 4, 2017

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5. Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	20	926
6. Paid-up equity share capital (Face Value Rs.8/- each)	1,323	1,323
7. Basic/Diluted Earnings Per Share (Rs.8/- each) - before extraordinary items (Not annualised)	-	5.74
8. Basic/Diluted Earnings Per Share (Rs.8/- each) - after extraordinary items (Not annualised)	0.26	5.74

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