

Scrip code*	540679
NSE Symbol*	SMSLIFE
MSEI Symbol*	NOTLISTED
ISIN*	INE320X01016
Name of company	SMS Lifesciences India Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	29-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	29-05-2025 14:00
End date and time of board meeting	29-05-2025 17:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled	NA

<p>commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.</p>	
<p>(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?</p>	<p>No</p>
<p>(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?</p>	
<p>(b) If answer to above question is No, please explain the reason for not complying.</p>	
<p>Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?</p>	<p>Yes</p>
<p>Latest Date on which RPT policy is updated</p>	<p>29-05-2025</p>
<p>Indicate Company website link for updated RPT policy of the Company</p>	<p>https://www.smslife.in/pdf/Policy%20on%20materiality%20of%20Related%20Party%20Transactions%20&%20dealing%20with%20Relat.pdf</p>
<p>Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?</p>	<p>No</p>
<p>No. of times funds raised during the quarter</p>	
<p>Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?</p>	<p>No</p> <p>No default</p>

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-01-2025	01-04-2024	
	Date of end of reporting period	31-03-2025	31-03-2025	
	Whether results are audited or unaudited	Audited	Audited	
	Nature of report standalone or consolidated	Standalone	Standalone	

Part I **Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.**

1	Income			
	Revenue from operations	8542.78	33337.1	
	Other income	219.95	394.56	
	Total income	8762.73	33731.66	
2	Expenses			
(a)	Cost of materials consumed	3894.98	16443.48	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	585.57	468.61	
(d)	Employee benefit expense	1245.54	4577.67	
(e)	Finance costs	184.16	788.07	
(f)	Depreciation, depletion and amortisation expense	262.11	1025.55	
(g)	Other Expenses			
1	Manufacturing Expenses	1410.36	5554.58	
2	Other Expenses	846.6	1869.59	
	Total other expenses	2256.96	7424.17	
	Total expenses	8429.32	30727.55	
3	Total profit before exceptional items and tax	333.41	3004.11	
4	Exceptional items	0	0	
5	Total profit before tax	333.41	3004.11	
6	Tax expense			
7	Current tax	100	900	
8	Deferred tax	-34.1	-32.97	
9	Total tax expenses	65.9	867.03	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	267.51	2137.08	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	267.51	2137.08	
17	Other comprehensive income net of taxes	40.08	3.01	
18	Total Comprehensive Income for the period	307.59	2140.09	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			
	Paid-up equity share capital	302.33	302.33	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		17320.48	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	8.85	70.69	
	Diluted earnings (loss) per share from continuing operations	8.85	70.69	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			

	Basic earnings (loss) per share from continuing and discontinued operations	8.85	70.69	
	Diluted earnings (loss) per share from continuing and discontinued operations	8.85	70.69	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

1) The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 29th May, 2025 and have been approved by the Board of Directors at its meeting held on 29th May, 2025. The statutory auditors of the Company have carried out the audit for the year ended 31st March, 2025 and issued an unmodified report thereon.

2) The standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3) The figures for the current quarter and quarter ended March 31,2024 are the balancing figures between the audited figures in respect of the full financial year ended March 31,2025 and March 31,2024, respectively and published year to date figures up to third quarter ended December 31 , 2024 and December 31,2023, respectively, which are subjected to limited review by the statutory auditors.

4) The Company is engaged in manufacturing of Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS1 08.

5) Figures for the previous period have been reclassified I regrouped wherever necessary to conform to current period's classification.

Textual Information(4)

Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		14841.33
Capital work-in-progress		39.6
Investment property		
Goodwill		0
Other intangible assets		4.43
Intangible assets under development		
Biological assets other than bearer plants		0
Investments accounted for using equity method		0
Non-current financial assets		
Non-current investments		2323.17
Trade receivables, non-current		0
Loans, non-current		0
Other non-current financial assets		278.32
	Total non-current financial assets	2601.49
Deferred tax assets (net)		0
Other non-current assets		565.32
	Total non-current assets	18052.17
2 Current assets		
Inventories		6058.39
Current financial asset		
Current investments		0
Trade receivables, current		6452.63
Cash and cash equivalents		40.13
Bank balance other than cash and cash equivalents		100.52
Loans, current		0
Other current financial assets		
	Total current financial assets	6593.28
Current tax assets (net)		
Other current assets		5127.28
Total current assets		17778.95
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		35831.12
	Total current assets	17778.95
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	35831.12
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		302.33
Other equity		19415.22
	Total equity attributable to owners of parent	19717.55
Non controlling interest		
	Total equity	19717.55
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		1731.06
Trade Payables, non-current		
(A) Total outstanding dues of micro enterprises and small enterprises		
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		
	Total Trade payable	

Other non-current financial liabilities		
	Total non-current financial liabilities	1731.06
Provisions, non-current		419.68
Deferred tax liabilities (net)		1359.39
Deferred government grants, Non-current		
Other non-current liabilities		173.92
	Total non-current liabilities	3684.05
Current liabilities		
Current financial liabilities		
Borrowings, current		6186.19
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		79.32
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		4519.18
	Total Trade payable	4598.5
Other current financial liabilities		1100.9
	Total current financial liabilities	11885.59
Other current liabilities		384.53
Provisions, current		159.4
Current tax liabilities (Net)		
Deferred government grants, Current		
	Total current liabilities	12429.52
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	16113.57
	Total equity and liabilities	35831.12
Disclosure of notes on assets and liabilities		Textual Information(1)

Other Comprehensive Income

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	-56.54	-4.25
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	16.46	1.24
5	Total Other comprehensive income	40.08	3.01

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	31-03-2025
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	3004.11
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	3.54
	Adjustments for decrease (increase) in inventories	1400.48
	Adjustments for decrease (increase) in trade receivables, current	-2023.93
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-94.56
	Adjustments for decrease (increase) in other non-current assets	-116.18
	Adjustments for other financial assets, non-current	-7.52
	Adjustments for other financial assets, current	-0.1
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-355.27
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-26.64
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1025.55
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	128.04
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-66.59
	Net cash flows from (used in) operations	2937.52
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	-850
	Other inflows (outflows) of cash	-984.27
	Net cash flows from (used in) operating activities	2803.25
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	33.63
	Purchase of property, plant and equipment	1408.65
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0

Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1.59
Net cash flows from (used in) investing activities	
4	Cash flows from used in financing activities
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	405.67
Repayments of borrowings	1364.86
Payments of lease liabilities	61.86
Dividends paid	45.35
Interest paid	353.6
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	
5	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes
Effect of exchange rate changes on cash and cash equivalents	6.64
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	
Cash and cash equivalents cash flow statement at beginning of period	33.49
Cash and cash equivalents cash flow statement at end of period	
	40.13

								and in arms length basis										
11	SMS Lifesciences India Limited	AAECP4285F	T V Praveen	ACRPT0664J	Executive Director	Remuneration		In ordinary course of business and in arms length basis		84	3.52	37.12						
12	SMS Lifesciences India Limited	AAECP4285F	G Sudeepthi	AFBPT3997B	Whole Time Director	Remuneration		In ordinary course of business and in arms length basis		28	1.85	12.58						
13	Mahi Drugs Pvt Ltd	AAICM3271E	Purogene Labs Private Limited	AACCR9220Q	Enterprises over which Directors or their relatives exercise significant influence	Purchase of goods or services	500	In ordinary course of business and in arms length basis		14.15	0	-14.15						
14	Mahi Drugs Pvt Ltd	AAICM3271E	Chemwerth Inc	AADCC3781G	Other Related Party	Sale of goods or services	3500	In ordinary course of business and in arms length basis		154.5	-590.01	-436.82						
15	Mahi Drugs Pvt Ltd	AAICM3271E	SMS Pharmaceuticals Ltd	AADCS2221D	Other Related Party	Sale of goods or services	500	In ordinary course of business and in arms length basis		121.2	69.63	130.19						
16	Mahi Drugs Pvt Ltd	AAICM3271E	SMS Pharmaceuticals Ltd	AADCS2221D	Other Related Party	Purchase of goods or services	25	In ordinary course of business and in arms length basis		0.96	0	0						

Total value of transaction during the reporting period

632-83

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Rambabu & Co.	Yes	30-06-2027

General information about company

Consolidated

Scrip code*	540679
NSE Symbol*	SMSLIFE
MSEI Symbol*	NOTLISTED
ISIN*	INE320X01016
Name of company	SMS Lifesciences India Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	29-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	22-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	29-05-2025 14:00
End date and time of board meeting	29-05-2025 17:10
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
	Date of start of reporting period	01-01-2025	01-04-2024	
	Date of end of reporting period	31-03-2025	31-03-2025	
	Whether results are audited or unaudited	Audited	Audited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	8911.24	34472.35	
	Other income	233.94	486.01	
	Total income	9145.18	34958.36	
2	Expenses			
(a)	Cost of materials consumed	3274.02	14990.79	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	663.17	415.21	
(d)	Employee benefit expense	1646.96	5953.78	
(e)	Finance costs	203.42	871.26	
(f)	Depreciation, depletion and amortisation expense	379.84	1499.67	
(g)	Other Expenses			
1	Manufacturing Expenses	1694.54	6555.05	
2	Other Expenses	890.38	2053.61	
	Total other expenses	2584.92	8608.66	
	Total expenses	8752.33	32339.37	
3	Total profit before exceptional items and tax	392.85	2618.99	
4	Exceptional items	0	0	
5	Total profit before tax	392.85	2618.99	
6	Tax expense			
7	Current tax	100	900	
8	Deferred tax	-55.42	-154.25	
9	Total tax expenses	44.58	745.75	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	348.27	1873.24	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	348.27	1873.24	
17	<u>Other comprehensive income net of taxes</u>	54.03	13.09	
18	Total Comprehensive Income for the period	402.3	1886.33	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	297.28	2010.9	
	Total profit or loss, attributable to non-controlling interests	50.99	-137.66	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	345.73	2019.96	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	56.57	-133.63	
21	Details of equity share capital			
	Paid-up equity share capital	302.33	302.33	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		17379.09	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	9.83	66.51	
	Diluted earnings (loss) per share from continuing operations	9.83	66.51	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			

	Basic earnings (loss) per share from continuing and discontinued operations	9.83	66.51	
	Diluted earnings (loss) per share from continuing and discontinued operations	9.83	66.51	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block

Textual Information(4)	<p>1. The above Consolidated Financial Results have been reviewed and recommended by the Audit Committee on 29th May, 2025 and have been approved by the Board of Directors at its meeting held on 29th May, 2025. The statutory auditors of the Company have carried out the audit for the year ended 31st March, 2025 and issued an unmodified report thereon.</p> <p>2. The consolidated financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</p> <p>3. The figures for the current quarter and quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and March 31, 2024, respectively and published year to date figures upto third quarter ended December 31, 2024 and December 31, 2023, respectively, which are subjected to limited review by the statutory auditors.</p> <p>4. The Consolidated financial results are prepared by applying Ind AS-110 "Consolidated Financial Statements", includes financial results of Mahi Drugs Private Limited, a subsidiary.</p> <p>5. The Holding Company has completed USFDA inspection, in the month of May, 2025 . The Consolidated entity is engaged in manufacturing of Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.</p> <p>6. Figures for the previous period have been reclassified I regrouped wherever necessary to conform to current period's classification</p>
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Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
		01-04-2024
		31-03-2025
		Whether results are audited or unaudited
		Audited
		Nature of report standalone or consolidated
		Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	23002.41
	Capital work-in-progress	39.6
	Investment property	
	Goodwill	0
	Other intangible assets	5.15
	Intangible assets under development	
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	3.61
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	325.65
	Total non-current financial assets	329.26
	Deferred tax assets (net)	0
	Other non-current assets	565.32
	Total non-current assets	23941.74
2	Current assets	
	Inventories	6739.78
	Current financial asset	
	Current investments	0
	Trade receivables, current	6878.71
	Cash and cash equivalents	50.29
	Bank balance other than cash and cash equivalents	100.52
	Loans, current	0
	Other current financial assets	
	Total current financial assets	7029.52
	Current tax assets (net)	22.75
	Other current assets	1265.32
	Total current assets	15057.37
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	38999.11
	Total current assets	15057.37
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	38999.11
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	302.33
	Other equity	19353.7
	Total equity attributable to owners of parent	19656.03
	Non controlling interest	1548.61
	Total equity	21204.64
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1826.79
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	

Other non-current financial liabilities		
	Total non-current financial liabilities	1826.79
Provisions, non-current		513.25
Deferred tax liabilities (net)		1073.76
Deferred government grants, Non-current		
Other non-current liabilities		173.92
	Total non-current liabilities	3587.72
Current liabilities		
Current financial liabilities		
Borrowings, current		6574.67
Trade Payables, current		
(A) Total outstanding dues of micro enterprises and small enterprises		120.36
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises		5206.62
	Total Trade payable	5326.98
Other current financial liabilities		1301.08
	Total current financial liabilities	13202.73
Other current liabilities		841.98
Provisions, current		162.04
Current tax liabilities (Net)		
Deferred government grants, Current		
	Total current liabilities	14206.75
3 Liabilities directly associated with assets in disposal group classified as held for sale		
4 Regulatory deferral account credit balances and related deferred tax liability		
	Total liabilities	17794.47
	Total equity and liabilities	38999.11
Disclosure of notes on assets and liabilities		Textual Information(1)

Other Comprehensive Income

	Date of start of reporting period	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	-75.40	-17.87
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	21.37	4.78
5	Total Other comprehensive income	54.03	13.09

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
		Date of start of reporting period
		31-04-2024
		Date of end of reporting period
		31-03-2025
		Whether results are audited or unaudited
		Audited
		Nature of report standalone or consolidated
		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2618.99
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	4.65
	Adjustments for decrease (increase) in inventories	1381.26
	Adjustments for decrease (increase) in trade receivables, current	2249.66
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	3863.22
	Adjustments for decrease (increase) in other non-current assets	114.39
	Adjustments for other financial assets, non-current	11.86
	Adjustments for other financial assets, current	0.1
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	562.78
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	4591.72
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1499.67
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	128.04
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	14407.35
	Net cash flows from (used in) operations	17026.34
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	850
	Other inflows (outflows) of cash	-12770.84
	Net cash flows from (used in) operating activities	3405.5
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	36.66
	Purchase of property, plant and equipment	1534.86
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0

Purchase of intangible assets	0
Proceeds from sales of intangible assets under development	0
Purchase of intangible assets under development	0
Proceeds from sales of goodwill	0
Purchase of goodwill	0
Proceeds from biological assets other than bearer plants	0
Purchase of biological assets other than bearer plants	0
Proceeds from government grants	0
Proceeds from sales of other long-term assets	0
Purchase of other long-term assets	0
Cash advances and loans made to other parties	0
Cash receipts from repayment of advances and loans made to other parties	0
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
Dividends received	0
Interest received	0
Income taxes paid (refund)	0
Other inflows (outflows) of cash	-1.59
Net cash flows from (used in) investing activities	
4	Cash flows from used in financing activities
Proceeds from changes in ownership interests in subsidiaries	0
Payments from changes in ownership interests in subsidiaries	0
Proceeds from issuing shares	0
Proceeds from issuing other equity instruments	0
Payments to acquire or redeem entity's shares	0
Payments of other equity instruments	0
Proceeds from exercise of stock options	0
Proceeds from issuing debentures notes bonds etc	0
Proceeds from borrowings	405.67
Repayments of borrowings	1780
Payments of lease liabilities	61.86
Dividends paid	45.35
Interest paid	430.82
Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	
5	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes
Effect of exchange rate changes on cash and cash equivalents	-6.65
Effect of exchange rate changes on cash and cash equivalents	0
Net increase (decrease) in cash and cash equivalents	
Cash and cash equivalents cash flow statement at beginning of period	56.94
Cash and cash equivalents cash flow statement at end of period	
	50.29

Details of Impact of Audit Qualification

Whether results are audited or unaudited	Audited		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion		
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results	Yes		
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Rambabu & Co.	Yes	30-06-2027