

General information about company	
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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	10-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	10-11-2025 14:45
End date and time of board meeting	10-11-2025 16:15
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	Not applicable
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 commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional	NA

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.		
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(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?		
(b) If answer to above question is No, please explain the reason for not complying.		
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?	Yes	
Latest Date on which RPT policy is updated	29-05-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.smslife.in/pdf/Policy%20on%20materiality%20of%20Related%20Party%20Transactions%20&%20dealing%20with%20Relat.pdf	
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?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	No default

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	01-07-2025	01-04-2025		
	Date of end of reporting period	30-09-2025	30-09-2025		
	Whether results are audited or unaudited	Unaudited	Unaudited		
	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	7784.35	15688.63		
	Other income	43.64	144.58		
	Total income	7827.99	15833.21		
2	Expenses				
(a)	Cost of materials consumed	4160.07	7523.88		
(b)	Purchases of stock-in-trade	0	0		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-435.89	104.25		
(d)	Employee benefit expense	1237.52	2487.02		
(e)	Finance costs	150.51	323.78		
(f)	Depreciation, depletion and amortisation expense	268.3	531.75		
(g)	Other Expenses				
1	Manufacturing Expenses	1458.2	2861.99		
2	Other Expenses	284.5	547.96		
	Total other expenses	1742.7	3409.95		
	Total expenses	7123.21	14380.63		
3	Total profit before exceptional items and tax				
		704.78	1452.58		
4	Exceptional items	0	0		
5	Total profit before tax	704.78	1452.58		
6	Tax expense				
7	Current tax	200	425		
8	Deferred tax	7.01	14.05		
9	Total tax expenses	207.01	439.05		
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	497.77	1013.53		
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	497.77	1013.53		
17	Other comprehensive income net of taxes	0.87	1.7		
18	Total Comprehensive Income for the period	498.64	1015.23		
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				
23	Earnings per share				
i	Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	16.46	33.52		
	Diluted earnings (loss) per share from continuing operations	16.46	33.52		
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	16.46	33.52		
	Diluted earnings (loss) per share from continuing and discontinued operations	16.46	33.52		

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 standalone Financial Results have been reviewed and recommended by the Audit Committee on 10th November, 2025 and have been approved by the Board of Directors at its meeting held on 10th November, 2025. The Statutory Auditors of the Company have carried out a limited review of Standalone financial results for the quarter and half year ended 30th September, 2025 and expressed unmodified opinion thereon.</p> <p>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 SESI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p> <p>3. 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.</p> <p>4. The Name of the Company has been changed from SMS Lifesciences India Limited to HALEOS LABS LIMITED w.e.f. 21.08.2025, pursuant to the approval received from ROC.</p> <p>5. Figures for the previous period have been reclassified and regrouped wherever necessary to conform to current period's classification.</p>
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Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		14446.49
Capital work-in-progress		985.18
Investment property		
Goodwill		0
Other intangible assets		3.33
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		2323.17
Non-current financial assets		
Non-current investments		0
Trade receivables, non-current		
Loans, non-current		0
Other non-current financial assets		
	Total non-current financial assets	0
Deferred tax assets (net)		
Other non-current assets		959.62
	Total non-current assets	18717.79
2 Current assets		
Inventories		5644.35
Current financial asset		
Current investments		0
Trade receivables, current		5743.27
Cash and cash equivalents		41.22
Bank balance other than cash and cash equivalents		103.18
Loans, current		0
Other current financial assets		4940.25
	Total current financial assets	10827.92
Current tax assets (net)		
Other current assets		
Total current assets		16472.27
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		35190.06
	Total current assets	16472.27
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
	Total assets	35190.06
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		302.33
Other equity		20385.1
	Total equity attributable to owners of parent	20687.43
Non controlling interest		
	Total equity	20687.43
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		1273.41
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		126
	Total non-current financial liabilities	1399.41
Provisions, non-current		438.68
Deferred tax liabilities (net)		1374.13

Deferred government grants, Non-current	
Other non-current liabilities	
	Total non-current liabilities 3212.22
Current liabilities	
Current financial liabilities	
Borrowings, current	5208.98
Trade Payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	101.89
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4072.32
	Total Trade payable 4174.21
Other current financial liabilities	1010.75
	Total current financial liabilities 10393.94
Other current liabilities	532.23
Provisions, current	170.4
Current tax liabilities (Net)	193.84
Deferred government grants, Current	
	Total current liabilities 11290.41
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 14502.63
	Total equity and liabilities 35190.06
Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	-1.23	-2.40
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	0.36	0.70
5	Total Other comprehensive income	0.87	1.70

Cash flow statement, indirect

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	1452.58
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1.52
	Adjustments for decrease (increase) in inventories	414.06
	Adjustments for decrease (increase) in trade receivables, current	709.36
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	170.24
	Adjustments for decrease (increase) in other non-current assets	290.46
	Adjustments for other financial assets, non-current	3.12
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	424.29
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	213.17
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	531.75
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	32.39
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	4.61
	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)	2794.97
	Net cash flows from (used in) operations	4247.55
	Dividends received	0
	Interest paid	105.17
	Interest received	0
	Income taxes paid (refund)	200
	Other inflows (outflows) of cash	-1239.14
	Net cash flows from (used in) operating activities	2703.24
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	0
	Purchase of property, plant and equipment	1065.67
	Proceeds from sales of investment property	4.45
	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	0.3
	Net cash flows from (used in) investing activities	
		-1060.92
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	0
	Repayments of borrowings	1436.37
	Payments of lease liabilities	33.66
	Dividends paid	45.35
	Interest paid	125.85
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	
		-1641.23
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	
		1.09
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	
		1.09
	Cash and cash equivalents cash flow statement at beginning of period	40.13
	Cash and cash equivalents cash flow statement at end of period	
		41.22

Format for Disclosure of Related Party Transactions (applicable only for half-)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	Purogene Labs Private Limited	AACCR9220Q	Enterprises over which Directors or their relatives exercise significant influence	Purchase of goods or services		4000	In ordinary course of business and in arms length basis			857.29
2	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	Purogene Labs Private Limited	AACCR9220Q	Enterprises over which Directors or their relatives exercise significant influence	Sale of goods or services		3000	In ordinary course of business and in arms length basis			186.22
3	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	Purogene Labs Private Limited	AACCR9220Q	Enterprises over which Directors or their relatives exercise significant influence	Any other transaction	Rent received	10	In ordinary course of business and in arms length basis			2.12
4	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	Mahi Drugs Private Limited	AAICM3271E	Subsidiary	Purchase of goods or services		5500	In ordinary course of business and in arms length basis			1836.95
5	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	Mahi Drugs Private Limited	AAICM3271E	Subsidiary	Sale of goods or services		3000	In ordinary course of business and in arms length basis			286.81
6	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	Mahi Drugs Private Limited	AAICM3271E	Subsidiary	Any other transaction	Rent received	10	In ordinary course of business and in arms length basis			3.19
7	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	SMS Pharmaceuticals Ltd	AADCS2221D	Other Related Party	Purchase of goods or services		510	In ordinary course of business and in arms length basis			0.54
8	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	SMS Pharmaceuticals Ltd	AADCS2221D	Other Related Party	Sale of goods or services		3000	In ordinary course of business and in arms length basis			1204
9	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	ChemWerth Inc, USA	AADCC3781G	Other Related Party	Sale of goods or services		2000	In ordinary course of business and in arms length basis			79.77
10	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	TVVSN Murthy	ABKPT0255F	Managing Director	Remuneration			In ordinary course of business and in arms length basis			100.16
11	Haleos Labs Limited	AAECP4285F	T V Praveen	ACRPT0664J	Executive Director	Remuneration			In ordinary			43.42

	(Formerly known as SMS Lifesciences India Limited)							course of business and in arms length basis			
12	Haleos Labs Limited (Formerly known as SMS Lifesciences India Limited)	AAECP4285F	G Sudeepthi	AFBPT3997B	Whole Time Director	Remuneration		In ordinary course of business and in arms length basis			14.91
13	Mahi Drugs Private Limited	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			0
14	Mahi Drugs Private Limited	AAICM3271E	ChemWerth Inc, USA	AADCC3781G	Other Related Party	Sale of goods or services	3500	In ordinary course of business and in arms length basis			114.12
15	Mahi Drugs Private Limited	AAICM3271E	SMS Pharmaceuticals Ltd	AADCS2221D	Other Related Party	Sale of goods or services	500	In ordinary course of business and in arms length basis			143.24

Total value of transaction during the reporting period

4872 74

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	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	10-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Consolidated	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Bulk Drugs / API's	
Start date and time of board meeting	10-11-2025 14:45	
End date and time of board meeting	10-11-2025 16:15	
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	Not applicable	

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	01-07-2025	01-04-2025	
	Date of end of reporting period	30-09-2025	30-09-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	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	8136.76	16387.23	
	Other income	42.41	137.54	
	Total income	8179.17	16524.77	
2	Expenses			
(a)	Cost of materials consumed	3983.27	6824.65	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-881.39	-208.82	
(d)	Employee benefit expense	1622.84	3252.01	
(e)	Finance costs	161.53	348.05	
(f)	Depreciation, depletion and amortisation expense	388.63	771.01	
(g)	Other Expenses			
1	Manufacturing Expenses	1732.08	3382.54	
2	Other Expenses	322.96	604.02	
	Total other expenses	2055.04	3986.56	
	Total expenses	7329.92	14973.46	
3	Total profit before exceptional items and tax	849.25	1551.31	
4	Exceptional items	0	0	
5	Total profit before tax	849.25	1551.31	
6	Tax expense			
7	Current tax	200	455	
8	Deferred tax	6.72	15.57	
9	Total tax expenses	206.72	470.57	
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	642.53	1080.74	
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	642.53	1080.74	
17	<u>Other comprehensive income net of taxes</u>	3.92	7.52	
18	Total Comprehensive Income for the period	646.45	1088.26	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	610.26	1025.95	
	Total profit or loss, attributable to non-controlling interests	32.27	54.79	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	612.96	1031.14	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	33.49	57.12	
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			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	20.19	33.93	
	Diluted earnings (loss) per share from continuing operations	20.19	33.93	
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	20.19	33.93	
	Diluted earnings (loss) per share from continuing and discontinued operations	20.19	33.93	
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 standalone Financial Results have been reviewed and recommended by the Audit Committee on 10th November, 2025 and have been approved by the Board of Directors at its meeting held on 10th November, 2025. The Statutory Auditors of the Company have carried out a limited review of Standalone financial results for the quarter and half year ended 30th September, 2025 and expressed unmodified opinion thereon.</p> <p>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.</p> <p>3 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.</p> <p>4 The Name of the Company has been changed from SMS Lifesciences India Limited to HALEOS LABS LIMITED w.e.f. 21.08.2025, pursuant to the approval received from ROC.</p> <p>5 Figures for the previous period have been reclassified and regrouped wherever necessary to conform to current period's classification</p>
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Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
Assets		
1	Non-current assets	
	Property, plant and equipment	22433.52
	Capital work-in-progress	1047.55
	Investment property	
	Goodwill	0
	Other intangible assets	3.98
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	3.61
	Non-current financial assets	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	
	Total non-current financial assets	0
	Deferred tax assets (net)	
	Other non-current assets	1031.77
	Total non-current assets	24520.43
2	Current assets	
	Inventories	7104.32
	Current financial asset	
	Current investments	0
	Trade receivables, current	6104.42
	Cash and cash equivalents	53.92
	Bank balance other than cash and cash equivalents	103.18
	Loans, current	0
	Other current financial assets	1502.4
	Total current financial assets	7763.92
	Current tax assets (net)	
	Other current assets	
	Total current assets	14868.24
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	39388.67
	Total current assets	14868.24
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	39388.67
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	302.33
	Other equity	20339.49
	Total equity attributable to owners of parent	20641.82
	Non controlling interest	1605.73
	Total equity	22247.55
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1273.41
	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	126
	Total non-current financial liabilities	1399.41
	Provisions, non-current	546.82
	Deferred tax liabilities (net)	1122.07
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	3068.3
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	5499.51
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	154.18
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	5196.63
	Total Trade payable	5350.81
	Other current financial liabilities	1181.84
	Total current financial liabilities	12032.16
	Other current liabilities	1687.21
	Provisions, current	173.48
	Current tax liabilities (Net)	179.97
	Deferred government grants, Current	
	Total current liabilities	14072.82
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	17141.12
	Total equity and liabilities	39388.67
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income

	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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	-5.35	-10.26
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	1.43	2.74
5	Total Other comprehensive income	3.92	7.52

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	1551.31
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2.07
	Adjustments for decrease (increase) in inventories	364.53
	Adjustments for decrease (increase) in trade receivables, current	774.29
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	3411.19
	Adjustments for decrease (increase) in other non-current assets	315.27
	Adjustments for other financial assets, non-current	3.12
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	25.3
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	4005.07
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	771.01
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	55.26
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	4.61
	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)	9731.72
	Net cash flows from (used in) operations	11283.03
	Dividends received	0
	Interest paid	128.15
	Interest received	0
	Income taxes paid (refund)	200
	Other inflows (outflows) of cash	-7953.54
	Net cash flows from (used in) operating activities	3001.34
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	0
	Purchase of property, plant and equipment	1144.01

	Proceeds from sales of investment property	4.45
	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	0.3
	Net cash flows from (used in) investing activities	-1139.26
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	0
	Repayments of borrowings	1630.6
	Payments of lease liabilities	33.66
	Dividends paid	45.35
	Interest paid	148.84
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-1858.45
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3.63
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	3.63
	Cash and cash equivalents cash flow statement at beginning of period	50.29
	Cash and cash equivalents cash flow statement at end of period	53.92