

General information about company	Standalone
Scrip code	540679
NSE Symbol	SMSLIFE
MSEI Symbol	NOTLISTED
ISIN*	INE320X01016
Name of company	SMS Lifesciences India Limited
Type of company	
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	13-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-11-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	13-11-2024 12:15
End date and time of board meeting	13-11-2024 14:00
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)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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	7849.62	16506.68
	Other income	125.58	168.56
	Total income	7975.2	16675.24
2	Expenses		
(a)	Cost of materials consumed	3759.74	8234.66
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	125.67	213.71
(d)	Employee benefit expense	1089.82	2207.75
(e)	Finance costs	192.46	408.34
(f)	Depreciation, depletion and amortisation expense	257.07	507.09
(f)	Other Expenses		
1	Manufacturing Expenses	1261.64	2655.42
2	Other Expenses	432.76	638.54
10			
	Total other expenses	1694.4	3293.96
	Total expenses	7119.16	14865.51

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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.		
3	Total profit before exceptional items and tax	856.04	1809.73
4	Exceptional items	0	0
5	Total profit before tax	856.04	1809.73
7	Tax expense		
8	Current tax	250	550
9	Deferred tax	5.21	12.91
10	Total tax expenses	255.21	562.91
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	600.83	1246.82
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	600.83	1246.82

Financial Results – Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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	17.43	33.41
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	-5.07	-9.73
5	Total Other comprehensive income	-12.36	-23.68

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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.		
23	Total Comprehensive Income for the period	588.47	1223.14
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	0	0
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0
26	Details of equity share capital		
	Paid-up equity share capital	302.33	302.33
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	19.87	41.24
	Diluted earnings (loss) per share from continuing operations	19.87	41.24
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
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	19.87	41.24
	Diluted earnings (loss) per share from continuing and discontinued operations	19.87	41.24
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above standalone Financial Results have been reviewed and recommended by the Audit Committee on 13th November, 2024 and have been approved by the Board of Directors at its meeting held on 13th November, 2024. The statutory auditors of the Company have carried out limited review of Standalone financial results for the quarter and half year ended 30th September, 2024 and expressed unmodified opinion 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 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.

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

Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	13229.96
	Capital work-in-progress	1277.81
	Investment property	
	Goodwill	0
	Other intangible assets	2.39
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	2323.17
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	270.93
	Total non-current financial assets	2594.1
	Deferred tax assets (net)	
	Other non-current assets	555.98
	Total non-current assets	17660.24
2	Current assets	
	Inventories	6278.19
	Current financial asset	
	Current investments	0
	Trade receivables, current	6862.78
	Cash and cash equivalents	13.75
	Bank balance other than cash and cash equivalents	92.44
	Loans, current	0
	Other current financial assets	
	Total current financial assets	6968.97
	Current tax assets (net)	
	Other current assets	4641.42
	Total current assets	17888.58

Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	35548.82
	Equity and liabilities	
	Equity	
	Equity attributable to owners of parent	
	Equity share capital	302.33
	Other equity	18498.26
	Total equity attributable to owners of parent	18800.59
	Non controlling interest	
	Total equity	18800.59
	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	2255.8
	Trade payables, non-current	
	Other non-current financial liabilities	205.73
	Total non-current financial liabilities	2461.53
	Provisions, non-current	433.63
	Deferred tax liabilities (net)	1375.44
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	4270.6
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	6015.69
	Trade payables, current	4815.69
	Other current financial liabilities	862.13
	Total current financial liabilities	11693.51
	Other current liabilities	345.43
	Provisions, current	171.62
	Current tax liabilities (Net)	267.07
	Deferred government grants, Current	
	Total current liabilities	12477.63
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	16748.23
	Total equity and liabilities	35548.82
	Disclosure of notes on assets and liabilities	

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1	Segment Revenue (Income)	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	Segment Result	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	
	Net Segment Asset	
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	
	Net Segment Liabilities	
	Disclosure of notes on segments	

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1809.73
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	173.06
	Adjustments for decrease (increase) in inventories	1180.68
	Adjustments for decrease (increase) in trade receivables, current	-2000.41
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	288.57
	Adjustments for decrease (increase) in other non-current assets	-75.5
	Adjustments for other financial assets, non-current	-0.12
	Adjustments for other financial assets, current	0.16
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-138.08
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-0.27
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	507.09
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	6.59
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-11.33
	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	13.53
	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)	-83.09
	Net cash flows from (used in) operations	1726.64
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	200
	Other inflows (outflows) of cash	11.32

	Net cash flows from (used in) operating activities	1537.96
	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	4.75
	Purchase of property, plant and equipment	688.44
	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	0.3
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	2.32
	Net cash flows from (used in) investing activities	-681.07
	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	78.66
	Repayments of borrowings	681.84
	Payments of finance lease liabilities	30.05
	Payments of lease liabilities	0
	Dividends paid	45.35
	Interest paid	198.05

	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-876.63
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-19.74
	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	-19.74
	Cash and cash equivalents cash flow statement at beginning of period	33.49
	Cash and cash equivalents cash flow statement at end of period	13.75

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	
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	13-11-2024
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-11-2024
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Half yearly
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited	Unaudited
Segment Reporting	Single segment
Description of single segment	Bulk Drugs / API's
Start date and time of board meeting	13-11-2024 12:15
End date and time of board meeting	13-11-2024 14:00
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)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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	7846.19	17101.01
	Other income	203.85	246.42
	Total income	8050.04	17347.43
2	Expenses		
(a)	Cost of materials consumed	3501.48	7773.6
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	76.07	135.62
(d)	Employee benefit expense	1408.77	2846.68
(e)	Finance costs	213.55	454.03
(f)	Depreciation, depletion and amortisation expense	376.26	744.14
(f)	Other Expenses		
1	Manufacturing Expenses	1469.39	3102.98
2	Other Expenses	534.12	755.95
10			
	Total other expenses	2003.51	3858.93
	Total expenses	7579.64	15813

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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.		
3	Total profit before exceptional items and tax	470.4	1534.43
4	Exceptional items	0	0
5	Total profit before tax	470.4	1534.43
7	Tax expense		
8	Current tax	238	550
9	Deferred tax	-97.63	-55.23
10	Total tax expenses	140.37	494.77
11	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
14	Net Profit Loss for the period from continuing operations	330.03	1039.66
15	Profit (loss) from discontinued operations before tax	0	0
16	Tax expense of discontinued operations	0	0
17	Net profit (loss) from discontinued operation after tax	0	0
19	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
21	Total profit (loss) for period	330.03	1039.66

Financial Results – Ind-AS

Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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	19.17	36.73
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	-5.53	-10.59
5	Total Other comprehensive income	-13.64	-26.14

Financial Results – Ind-AS

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A	Date of start of reporting period	01-07-2024	01-04-2024
B	Date of end of reporting period	30-09-2024	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited
D	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.		
23	Total Comprehensive Income for the period	316.39	1013.52
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	467.26	1167.07
	Total profit or loss, attributable to non-controlling interests	-137.23	-127.41
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	454.14	1141.91
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-137.75	-128.39
26	Details of equity share capital		
	Paid-up equity share capital	302.33	302.33
	Face value of equity share capital	10	10
27	Details of debt securities		
28	Reserves excluding revaluation reserve		
29	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	15.46	38.6
	Diluted earnings (loss) per share from continuing operations	15.46	38.6
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
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	15.46	38.6
	Diluted earnings (loss) per share from continuing and discontinued operations	15.46	38.6
30	Debt equity ratio		
31	Debt service coverage ratio		
32	Interest service coverage ratio		
33	Disclosure of notes on financial results	Textual Information(1)	

Text Block

Textual Information(1)

1. The above Consolidated Financial Results have been reviewed and recommended by the Audit Committee on 13th November, 2024 and have been approved by the Board of Directors at its meeting held on 13th November, 2024. The statutory auditors of the Company have carried out the limited review of Consolidated financial results for the quarter and half year ended 30th September, 2024 and expressed unmodified conclusion thereon.

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

3 The Consolidated financial results are prepared by applying Ind AS-110 "Consolidated Financial Statements", includes financial results of Mahi Drugs Private Limited, a subsidiary with 60% stake.

4 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.

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

Statement of Asset and Liabilities

	Particulars	Half year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2024
	Date of end of reporting period	30-09-2024
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	21515.8
	Capital work-in-progress	1277.81
	Investment property	
	Goodwill	0
	Other intangible assets	3.19
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	3.61
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	313.92
	Total non-current financial assets	317.53
	Deferred tax assets (net)	
	Other non-current assets	555.98
	Total non-current assets	23670.31
2	Current assets	
	Inventories	7109.13
	Current financial asset	
	Current investments	0
	Trade receivables, current	7121.64
	Cash and cash equivalents	26.79
	Bank balance other than cash and cash equivalents	92.44
	Loans, current	0
	Other current financial assets	
	Total current financial assets	7240.87
	Current tax assets (net)	
	Other current assets	1120.02
	Total current assets	15470.02

Statement of Asset and Liabilities		
Particulars		Half year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		30-09-2024
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
Total assets		39140.33
Equity and liabilities		
Equity		
Equity attributable to owners of parent		
Equity share capital		302.33
Other equity		18475.65
Total equity attributable to owners of parent		18777.98
Non controlling interest		1553.85
Total equity		20331.83
Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		2545.21
Trade payables, non-current		
Other non-current financial liabilities		205.73
Total non-current financial liabilities		2750.94
Provisions, non-current		520.64
Deferred tax liabilities (net)		1138.54
Deferred government grants, Non-current		
Other non-current liabilities		
Total non-current liabilities		4410.12
Current liabilities		
Current financial liabilities		
Borrowings, current		6404.17
Trade payables, current		5618.24
Other current financial liabilities		1000.75
Total current financial liabilities		13023.16
Other current liabilities		970.05
Provisions, current		174.43
Current tax liabilities (Net)		230.74
Deferred government grants, Current		
Total current liabilities		14398.38
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
Total liabilities		18808.5
Total equity and liabilities		39140.33
Disclosure of notes on assets and liabilities		

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2024	01-04-2024
Date of end of reporting period	30-09-2024	30-09-2024
Whether accounts are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
Total Segment Revenue		
Less: Inter segment revenue		
Revenue from operations		
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
Total Profit before tax		
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax		
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
Total Segment Asset		
Un-allocable Assets		
Net Segment Asset		
4 Segment Liabilities		
Segment Liabilities		
Total Segment Liabilities		
Un-allocable Liabilities		
Net Segment Liabilities		
Disclosure of notes on segments		

Cash flow statement, indirect		
Particulars		6 months ended (dd-mm-yyyy)
A	Date of start of reporting period	01-04-2024
B	Date of end of reporting period	30-09-2024
C	Whether results are audited or unaudited	Unaudited
D	Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.	
	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1534.43
	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	218.22
	Adjustments for decrease (increase) in inventories	1011.91
	Adjustments for decrease (increase) in trade receivables, current	-2058.92
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-3418.66
	Adjustments for decrease (increase) in other non-current assets	-73.71
	Adjustments for other financial assets, non-current	-0.12
	Adjustments for other financial assets, current	0.16
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	306.5
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	4400.05
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	744.14
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	18.27
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	-11.33
	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	13.53
	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)	1122.98
	Net cash flows from (used in) operations	2657.41
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	200
	Other inflows (outflows) of cash	-626.84

	Net cash flows from (used in) operating activities	1830.57
	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	4.75
	Purchase of property, plant and equipment	725.96
	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	0.3
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	2.32
	Net cash flows from (used in) investing activities	-718.59
	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	78.67
	Repayments of borrowings	902.74
	Payments of finance lease liabilities	30.05
	Payments of lease liabilities	0
	Dividends paid	45.35
	Interest paid	242.66

Income taxes paid (refund)	0
Other inflows (outflows) of cash	0
Net cash flows from (used in) financing activities	-1142.13
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-30.15
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	-30.15
Cash and cash equivalents cash flow statement at beginning of period	56.95
Cash and cash equivalents cash flow statement at end of period	26.8