

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	12-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-02-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
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	12-02-2025 16:45
End date and time of board meeting	12-02-2025 18:10
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	8287.65	24794.33
	Other income	6.13	174.6
	Total income	8293.78	24968.93
2	Expenses		
(a)	Cost of materials consumed	4313.83	12548.49
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-330.67	-116.96
(d)	Employee benefit expense	1124.39	3332.13
(e)	Finance costs	195.57	603.91
(f)	Depreciation, depletion and amortisation expense	256.35	763.44
(f)	Other Expenses		
1	Manufacturing Expenses	1488.81	4144.23
2	Other Expenses	384.53	1022.98
10			
	Total other expenses	1873.34	5167.21
	Total expenses	7432.81	22298.22

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	860.97	2670.71
4	Exceptional items	0	0
5	Total profit before tax	860.97	2670.71
7	Tax expense		
8	Current tax	231.13	781.14
9	Deferred tax	7.09	20
10	Total tax expenses	238.22	801.14
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	622.75	1869.57
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	622.75	1869.57

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	18.89	52.3
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	-5.5	-15.23
5	Total Other comprehensive income	-13.39	-37.07

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	609.36	1832.5
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	20.6	61.84
	Diluted earnings (loss) per share from continuing operations	20.6	61.84
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	20.6	61.84
	Diluted earnings (loss) per share from continuing and discontinued operations	20.6	61.84
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 12th February, 2025 and have been approved by the Board of Directors at its meeting held on 12th February, 2025. The statutory auditors of the Company have carried out limited review of Standalone financial results for the quarter and nine months ended 31st December, 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 AS108.
4. Figures for the previous period have been reclassified / regrouped wherever necessary to conform to current period's classification.

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			01-10-2024	01-04-2024
Date of end of reporting period			31-12-2024	31-12-2024
Whether accounts are audited or 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				

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	12-02-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-02-2025
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Quarter	Third quarter
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	12-02-2025 16:45
End date and time of board meeting	12-02-2025 18:10
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	8460.1	25561.11
	Other income	5.74	252.07
	Total income	8465.84	25813.18
2	Expenses		
(a)	Cost of materials consumed	3943.18	11716.78
(b)	Purchases of stock-in-trade	0	0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-383.58	-247.96
(d)	Employee benefit expense	1460.14	4306.81
(e)	Finance costs	213.79	667.83
(f)	Depreciation, depletion and amortisation expense	375.69	1119.83
(f)	Other Expenses		
1	Manufacturing Expenses	1757.54	4860.52
2	Other Expenses	407.37	1163.23
10			
	Total other expenses	2164.91	6023.75
	Total expenses	7774.13	23587.04

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	691.71	2226.14
4	Exceptional items	0	0
5	Total profit before tax	691.71	2226.14
7	Tax expense		
8	Current tax	231.13	781.13
9	Deferred tax	-24.73	-79.96
10	Total tax expenses	206.4	701.17
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	485.31	1524.97
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	485.31	1524.97

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	20.8	57.53
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	-5.99	-16.59
5	Total Other comprehensive income	-14.81	-40.94

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	01-10-2024	01-04-2024
B	Date of end of reporting period	31-12-2024	31-12-2024
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	470.5	1484.03
24	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	546.55	1713.62
	Total profit or loss, attributable to non-controlling interests	-61.24	-188.65
25	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	532.31	1674.23
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-61.81	-190.2
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	18.08	56.68
	Diluted earnings (loss) per share from continuing operations	18.08	56.68
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	18.08	56.68
	Diluted earnings (loss) per share from continuing and discontinued operations	18.08	56.68
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 12th February, 2025 and have been approved by the Board of Directors at its meeting held on 12th February, 2025. The statutory auditors of the Company have carried out the limited review of Consolidated financial results for the quarter and nine months ended 31st December, 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 / regrouped wherever necessary to conform to current period's classification.

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		01-10-2024	01-04-2024
Date of end of reporting period		31-12-2024	31-12-2024
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			