



**SUPRIYA LIFESCIENCE LIMITED**  
**UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30,2024**

207/208, Udyog Bhavan, Sonawala Road, Goregaon (East), Mumbai - 400063. CIN: L51900MH2008PLC180452  
Tel No.: +91 22 40332727; E-mail: cs@supriyalifescience.com; Website: www.supriyalifescience.com

(₹ In million)

**Part I -Statement of Standalone Unaudited Financial Results for the Quarter and Half year ended September 30, 2024**

Sr.No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>						
I	Revenue from Operations	1,661.02	1,606.26	1,400.95	3,267.28	2,721.16	5,703.70
II	Other Income	25.18	22.24	24.67	47.42	53.85	106.35
III	<b>Total Income</b>	<b>1,686.20</b>	<b>1,628.50</b>	<b>1,425.62</b>	<b>3,314.70</b>	<b>2,775.01</b>	<b>5,810.05</b>
2	<b>Expenses</b>						
	a) Cost of Materials Consumed	615.81	557.26	507.03	1,173.08	982.31	1,914.30
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods , work in progress & stock in trade.	-156.06	-71.29	109.36	(227.36)	106.28	303.11
	d. Employee benefit expenses	196.85	200.84	175.02	397.70	329.30	676.38
	e. Finance Cost	4.27	3.35	4.60	7.62	10.15	21.10
	f. Depreciation & amortisation expense	47.44	46.56	39.81	94.00	79.37	158.11
	g. Other expenditure	357.25	294.03	292.02	651.28	543.45	1,080.15
IV	<b>Total Expenses</b>	<b>1,065.56</b>	<b>1,030.76</b>	<b>1,127.84</b>	<b>2,096.32</b>	<b>2,050.85</b>	<b>4,153.15</b>
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	620.64	597.74	297.78	1,218.38	724.16	1,656.90
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	620.64	597.74	297.78	1,218.38	724.16	1,656.90
VIII	<b>Tax Expense</b>						
	a) Current Tax	154.46	146.67	85.38	301.13	185.01	371.00
	b) Deferred Tax	4.69	4.64	(26.44)	9.33	15.20	94.76
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	461.49	446.44	238.84	907.92	523.95	1,191.14
X	Profit/(Loss) from discontinued operations before tax	-	-	-	-	-	-
XI	Tax Expense of discontinued operations	-	-	-	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-	-	-	-
XIII	Profit/(Loss) for the period (IX+XII)	461.49	446.44	238.84	907.92	523.95	1,191.14
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	-2.90	(0.74)	(1.84)	(3.64)	17.63	21.69
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.73	0.19	0.46	0.92	(4.44)	(5.46)
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>459.33</b>	<b>445.88</b>	<b>237.46</b>	<b>905.20</b>	<b>537.14</b>	<b>1,207.37</b>
XVI	<b>Earnings per equity Share (for continuing operation):</b>						
	(1) Basic (In ₹)	5.71	5.54	2.97	11.25	6.51	14.80
	(2) Diluted (In ₹)	5.71	5.54	2.97	11.25	6.51	14.80
XVII	<b>Earnings per equity Share (for discontinued operation):</b>						
	(1) Basic (In ₹)	-	-	-	-	-	-
	(2) Diluted (In ₹)	-	-	-	-	-	-
XVIII	<b>Earnings per equity Share (for discontinued &amp; continuing operations):</b>						
	(1) Basic (In ₹)	5.71	5.54	2.97	11.25	6.51	14.80
	(2) Diluted (In ₹)	5.71	5.54	2.97	11.25	6.51	14.80





See accompanying notes to the financial statements:

**Notes:-**

1. The unaudited Standalone financial results of the Company for the quarter and half year ended September 30, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind As") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as ammended.
2. The above unaudited standalone financial results of the Company for the quarter and half year ended September 30, 2024 have been reviewed by the Audit Committee on October 28, 2024 and thereafter approved by the Board of Directors at their meeting held on October 28, 2024..
3. The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.
4. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Place :- Mumbai  
Date :- October 28, 2024



For and on behalf of the board of directors of  
For Supriya Lifescience Limited

A handwritten signature in black ink, appearing to be "Dr. Satish Waman Wagh".

Dr. Satish Waman Wagh  
Chairman and Whole time director  
DIN: 01456982

Supriya Lifescience Ltd  
CIN No: L51900MH2008PLC180452  
Cash flow statement for the period ended September 30, 2024  
(All amounts in Indian ₹ million, except as otherwise stated)

Particulars	September 30, 2024	March 31, 2024
<b>A CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	1,218.39	1,656.90
<u>Adjustments for</u>		
Depreciation and Amortization	94.00	158.11
Interest Income (Net of Expenses)	(18.85)	(100.24)
Dividend Received	(0.05)	(0.05)
Employee Benefit	7.01	(33.73)
Loss on Sale of fixed Assets	0.06	-
Modification of Lease	-	(0.05)
<b>Operating profit before working capital changes</b>	<b>1,300.56</b>	<b>1,680.94</b>
<b>Adjustments for movement in working capital</b>		
Adjustments for (increase)/ decrease in operating assets		
Trade Receivables	59.57	(270.19)
Inventories	(227.36)	305.21
Other Non Current & Current Assets	83.15	(205.01)
Other Non Current & Current Financial Assets	18.62	18.97
Loans and Advances	(0.83)	(1.36)
	<b>(66.85)</b>	<b>(152.38)</b>
Adjustments for increase/ (decrease) in operating liabilities		
Trade payables	28.37	(46.59)
Other Non Current & Current Financial Liabilities	14.01	7.53
Other Non Current & Current liabilities	(53.34)	20.02
	<b>(10.96)</b>	<b>(19.04)</b>
((Income tax paid)/net of refund	(301.13)	(376.45)
<b>Net Cash generated from Operating Activities</b>	<b>921.62</b>	<b>1,133.07</b>
<b>B CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	(758.25)	(1,456.55)
(Purchase)/ Sale of Investments	(86.92)	(385.00)
Interest Income	19.80	105.75
Dividend Received	0.05	0.05
<b>Net Cash generated/(outflow) from Investing Activities</b>	<b>(825.32)</b>	<b>(1,735.74)</b>
<b>C CASH FLOW FROM FINANCING ACTIVITIES</b>		
Increase/(Decrease) in Short term borrowing	-	(166.25)
Finance Cost	(0.95)	(5.51)
Dividend Paid	-	(48.29)
Repayment of Lease liability	(1.78)	(3.54)
<b>Net Cash generated from Financing Activities</b>	<b>(2.73)</b>	<b>(223.59)</b>
<b>Net Increase/(Decrease) in Cash and Cash equivalents</b>	<b>93.59</b>	<b>(826.26)</b>
Cash and Cash Equivalents at the end of previous period	749.56	1,575.82
<b>Cash and Cash Equivalents as at the end of the reporting</b>	<b>843.14</b>	<b>749.56</b>



For and on behalf of the Board of Directors of  
Supriya Lifescience Limited

*[Handwritten Signature]*

Dr. Satish Waman Wagh  
Chairman and Whole time director  
DIN: 01456982

Place: Mumbai  
Date: October 28, 2024.



Supriya Lifescience Ltd

CIN No: L51900MH2008PLC180452

Standalone Balance Sheet as at September 30, 2024

(All amounts in Indian ₹ million, except as otherwise stated)

Particulars	September 30, 2024	March 31, 2024
<b>ASSETS</b>		
<b>Non-current assets</b>		
(i) Property, plant and equipment	3,002.71	3,036.97
(ii) Right to Use Asset	48.78	47.79
(iii) Capital Work in progress	2,175.29	1,488.25
(iv) Intangible Assets	26.97	16.56
(v) Financial Assets		
-Investments	724.88	637.95
-Loans and Advances	-	-
(vi) Other Non- Current Assets	11.66	6.81
<b>Total Non-current assets</b>	<b>5,990.29</b>	<b>5,234.33</b>
<b>Current assets</b>		
(i) Inventories	1,079.85	852.49
(ii) Financial Assets		
-Loans and Advances	7.68	6.85
-Trade receivables	1,057.26	1,116.83
-Cash and cash equivalents	775.05	683.49
-Bank balances other than (iii) above	68.09	66.07
-Other Financial Assets	26.47	45.09
(iii) Other current assets	1,119.22	1,207.22
<b>Total Current Assets</b>	<b>4,133.62</b>	<b>3,978.04</b>
<b>TOTAL ASSETS</b>	<b>10,123.91</b>	<b>9,212.38</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(i) Equity share capital	160.97	160.97
(ii) Other equity	8,897.91	7,992.70
<b>Total Equity</b>	<b>9,058.88</b>	<b>8,153.67</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(i) Financial Liabilities		
-Borrowings	-	-
-Lease Liabilities	52.18	50.20
-Other financial liabilities	-	-
(ii) Provisions	17.60	8.04
(iii) Deferred tax Liabilities	240.85	231.52
<b>Total Non-Current Liabilities</b>	<b>310.63</b>	<b>289.76</b>
<b>Current liabilities</b>		
(i) Financial liabilities		
-Borrowings	-	-
-Lease Liabilities	2.91	4.68
-Trade payables	-	-
Micro Enterprises and Small Enterprises	-	-
Other than micro and small enterprises	624.07	595.69
-Other financial liabilities	27.77	15.74
(ii) Provisions	3.80	3.65
(iii) Other current liabilities	95.85	149.18
<b>Total Current Liabilities</b>	<b>754.40</b>	<b>768.94</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>10,123.91</b>	<b>9,212.38</b>



For and on behalf of the board of directors of  
Supriya Lifescience Limited

Dr. Satish Waman Wagh  
Chairman and Whole time director  
DIN: 01456982

Place: Mumbai  
Date: October 28, 2024

**KAKARIA AND ASSOCIATES LLP**

CHARTERED ACCOUNTANTS

**UJWAL K. KAKARIA** B.Com., B.L., F.C.A.

**SUBHASH S. KOTADIA** B.Com. (HONS.) F.C.A.

**JAIPRAKASH H. SHETHIYA** B.Com. F.C.A.

**AMAR J. BHANUSHALI** B.Com. D.T.M., F.C.A.

**VINAYAK P. BAFANA** B.Com., F.C.A.

YOUR REF. :

OUR REF. :

**Independent Auditor's Review Report on Quarterly Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.**

To,

Board of Directors of **Supriya Lifescience Limited**,

1. We have reviewed the accompanying statement of unaudited financial results of **Supriya Lifescience Limited** ("the Company") for the quarter ended **30<sup>th</sup> September, 2024**, ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended (the "Listing regulations")
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related IND AS Financial Statements which has been prepared in accordance with Indian Accounting Standards prescribed under Section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether

802, Lotus Trade Centre, Near D.N. Nagar Metro Station, New Link Road, Andheri - West,

Mumbai - 400 053 Tel: 022 26744670. Email;

Website: [www.kakariaassociates.com](http://www.kakariaassociates.com)



the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 14<sup>th</sup> October, 2021 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For,**  
**Kakaria and Associates LLP**  
**Chartered Accountants.**  
**FRN: 104558W/ W100601**

  


**CA. Ujwal K. Kakaria**  
**Partner**  
**Membership No. – 035416**  
**Place: - Mumbai**  
**Date: - 28<sup>th</sup> October, 2024**  
**UDIN: - 24035416BKGOUNP3534**