

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No. ANG/24-25/BSE-189
To

Date...14-02-2025

**Department of Corporate Affairs
BSE Limited**

P.J. Towers, Dalal Street
Mumbai -400001

Ref: Script code – 540694

Sub: Integrated Filing (Financials) for the quarter and nine months ended December 31st, 2024.

Dear Sir/Madam,

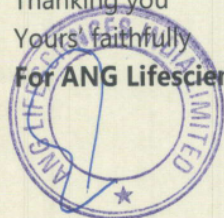
Pursuant to SEBI Circular No. SEBI/HO/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, please find attached herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024 as per details mentioned below:

- A. **Financial Results:** Attached
- B. **Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc – Not Applicable**
- C. **Format for disclosing outstanding default on loans and debt securities – Not Applicable, No Default.**
- D. **Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd Quarter and 4th Quarter) – Not applicable for the quarter ended December 31, 2024.**
- E. **Statement on impact of Audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results) (applicable only for Annual Filing i.e 4th Quarter) – Not applicable for the quarter ended December 2024.**

The Board meeting was commenced at 05:00 P.M. and concluded at 05:50 P.M.

This is for your information. Kindly take the same on your record.

Thanking you
Yours faithfully
For ANG Lifesciences India Limited



**Rajesh Gupta
Managing Director
DIN: 01423407**

KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

INDEPENDENT AUDITOR'S REVIEW REPORT ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 31ST DECEMBER, 2024 AND YEAR TO DATE FROM 01ST APRIL, 2024 TO 31ST DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To

The Board of Directors of
ANG Lifesciences India Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of ANG Lifesciences India Limited ("Holding Company") and its Wholly owned subsidiary (the Holding and its Wholly owned subsidiary together referred to as "the Group", (refer point no. 5 in this Statement] for the quarter ended 31st December, 2024 ("the statement") attached herewith being submitted by the Holding Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This statement which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors has been prepared in accordance with the recognition and measurements principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations,. Our responsibility is to express a conclusion on the statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

5. The Statement includes the result of the following entities:-

Mansa Print & Publishers Limited

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s Khurana Sharma & Co.
Chartered Accountants**



CA Vinod Khurana

FRN: 010920N

M. No. 568524

UDIN: 25568524BMKPMQ9621

Place: Chandigarh

Date: 14.02.2025

CIN No:- L24230PB2006PLC030341
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Ref. No.

Date.....

Statement of consolidated unaudited results for the quarter and nine months ended 31 December 2024

(₹ in lakhs except per share data)

Particulars	Quarter ended 31 December 2024	Quarter ended 30 September 2024	Quarter ended 31 December 2023	Nine months ended 31 December 2024	Nine months ended 31 December 2023	Year ended 31 March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	2,472.91	3,288.47	1,854.55	7,602.38	10,826.98	14,610.97
II Other income	(27.23)	34.87	(2.93)	136.12	51.06	69.82
III Total revenue (I+II)	2,445.68	3,323.34	1,851.62	7,738.50	10,878.04	14,680.79
IV Expenses						
Cost of materials consumed	1,690.49	2,413.04	1,357.83	5,327.80	6,973.11	10,278.66
Changes in inventories of finished goods and work-in-progress	(85.42)	(267.66)	(200.38)	(410.45)	31.89	(767.38)
Employee benefits expense	444.31	457.64	448.90	1,328.36	1,520.12	1,955.22
Finance costs	199.92	218.31	251.41	626.57	711.81	1,095.73
Depreciation and amortisation expenses	196.46	174.22	191.42	534.00	632.48	837.14
Other expenses	638.30	456.62	439.25	1,513.57	1,672.38	2,199.28
Total expenses (IV)	3,084.06	3,452.17	2,488.43	8,919.85	11,541.79	15,578.65
V Loss before exceptional items and tax (III-IV)	(638.38)	(128.83)	(636.81)	(1,181.35)	(663.74)	(897.86)
VI Exceptional items	-	-	-	-	-	(173.51)
VII Loss before tax (V-VI)	(638.38)	(128.83)	(636.81)	(1,181.35)	(663.74)	(1,071.36)
Tax expense						
(1) Current tax	-	-	(47.14)	-	0.13	0.13
(2) Deferred tax	(119.31)	80.09	3.44	(146.06)	(14.24)	(57.19)
VIII Total tax expense (1+2)	(119.31)	80.09	(43.70)	(146.06)	(14.11)	(57.05)
IX Loss for the period (VII-VIII)	(519.07)	(208.92)	(593.11)	(1,035.29)	(649.63)	(1,014.30)
X Other comprehensive income:						
Items that will not be reclassified to profit or (loss)	-	12.44	3.00	12.44	20.26	27.59
Income tax relating to items that will not be reclassified to profit or loss	-	(3.13)	(0.75)	(3.13)	(5.10)	(6.94)
XI Total comprehensive income (IX+X)	(519.07)	(199.61)	(590.87)	(1,025.98)	(634.47)	(993.65)
XII Paid-up equity share capital (Face value ₹ 10/- per share)	1,305.83	1,305.83	1,305.83	1,305.83	1,305.83	1,305.83
XIII Other equity						6,321.91
XIV Earnings per equity share (of ₹ 10/- each)						
a) Basic	(3.98)	(1.53)	(4.52)	(7.86)	(4.86)	(7.61)
b) Diluted	(3.98)	(1.53)	(4.52)	(7.86)	(4.86)	(7.61)

See accompanying notes to the financial results.



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As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about allocation of resources. The accounting principles used in the preparation of the consolidated unaudited financial results are consistently applied to record revenue and expenditure in individual segments. Accordingly, the consolidated unaudited segment wise revenue, results, assets, and liabilities is as follows :

(₹ in lacs)

S.No.	Particulars	Quarter ended			Nine months ended		Year ended
		31 December 2024	30 September 2024	31 December 2023	31 December 2024	31 December 2023	31 March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	a) Pharmaceuticals	2,390.85	3,215.88	1,710.42	7,224.40	9,728.89	13,136.88
	b) Printing and packagings	135.68	202.68	206.15	640.27	1,342.33	1,830.15
	Total	2,526.53	3,418.56	1,916.57	7,864.67	11,071.22	14,967.03
	Less: Inter segment revenue	53.61	130.09	62.01	262.28	244.23	356.06
	Revenue from operations	2,472.91	3,288.47	1,854.56	7,602.38	10,826.99	14,610.97
2	Segment results (profit before tax and finance cost from each segment)						
	a) Pharmaceuticals	-385.05	120.46	(382.26)	(472.53)	(6.24)	219.50
	b) Printing and packagings	(41.43)	(15.43)	(8.47)	(46.58)	66.00	(4.88)
	Total	(426.49)	105.03	(390.74)	(519.12)	59.76	214.62
	Less: Finance costs	211.89	233.86	246.07	662.23	723.51	1,112.49
	Loss before tax	(638.38)	(128.83)	(636.81)	(1181.35)	(663.74)	(897.86)
	Particulars			As at 31 December 2024	As at 30 September 2024	As at 31 December 2023	As at 31 March 2024 (Audited)
3	Segment Assets						
	a) Pharmaceuticals			21,482.56	21,787.89	22,360.84	20,856.95
	b) Printing and packagings			2,774.52	3,270.13	3,475.74	3,390.66
	Total Segment assets			24,257.08	25,058.02	25,836.58	24,247.61
4	Segment liabilities						
	a) Pharmaceuticals			14,606.33	14,455.17	15,264.85	14,035.25
	b) Printing and packagings			2,699.51	3,132.56	2,928.09	2,934.65
	Total Segment liabilities			17,305.84	17,587.73	18,192.94	16,969.89



KHURANA SHARMA & COMPANY

CHARTERED ACCOUNTANTS

H.No. 1299, SECTOR 15-B, CHANDIGARH

PHONE : 9988070254, 9878029920

INDEPENDENT AUDITOR'S REVIEW REPORT ON STANDALONE UNAUDITED FINANCIAL RESULTS OF THE COMPANY FOR THE QUARTER ENDED 31ST DECEMBER, 2024 AND YEAR TO DATE FROM 01ST APRIL, 2024 TO 31ST DECEMBER, 2024 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)

To

The Board of Directors of
ANG Lifesciences India Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of ANG Lifesciences India Limited ("the Company") for the quarter ended 31st December, 2024 ("the statement") attached herewith being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement which is the responsibility of the Holding Company's management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurements principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations, Our responsibility is to express a conclusion on the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 standalone

financial results prepared in accordance with applicable accounting standards 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M/s Khurana Sharma & Co.
Chartered Accountants**



CA Vibhor Khurana
FRN: 010920N
M. No. 568524
UDIN: 25568524BMKPMR5131
Place: Chandigarh
Date: 14.02.2025

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No.

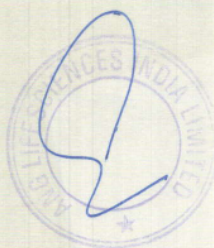
Date.....

Statement of standalone unaudited results for the quarter and nine months ended 31 December 2024

(₹ in lakhs except per share data)

Particulars	Quarter ended 31 December 2024	Quarter ended 30 September 2024	Quarter ended 31 December 2023	Nine months ended 31 December 2024	Nine months ended 31 December 2023	Year ended 31 March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	2,390.85	3,215.88	1,710.41	7,224.40	9,728.89	13,136.88
II Other income	(2.83)	36.36	(9.14)	169.37	58.66	83.52
III Total revenue (I+II)	2,388.02	3,252.24	1,701.27	7,393.77	9,787.55	13,220.40
IV Expenses						
Cost of materials consumed	1,685.00	2,418.36	1,350.05	5,240.65	6,364.71	9,393.41
Changes in inventories of finished goods and work-in-progress	(71.44)	(241.95)	(221.06)	(364.87)	94.91	(673.68)
Employee benefits expense	372.23	378.79	353.08	1,101.51	1,223.88	1,590.44
Finance costs	171.14	187.24	199.49	525.32	589.19	932.77
Depreciation and amortisation expenses	184.21	161.97	201.81	497.25	592.50	775.49
Other expenses	603.07	414.62	399.57	1,391.76	1,517.79	1,915.20
Total expenses (IV)	2,944.21	3,319.03	2,282.94	8,391.62	10,382.98	13,933.63
V Loss before exceptional items and tax (III-IV)	(556.19)	(66.79)	(581.67)	(997.85)	(595.43)	(713.23)
VI Exceptional items	-	-	-	-	-	173.51
VII Loss before tax (V-VI)	(556.19)	(66.79)	(581.67)	(997.85)	(595.43)	(886.74)
Tax expense						
(1) Current tax	-	-	(47.14)	-	0.13	0.13
(2) Deferred tax	(99.69)	40.60	(75.39)	(157.43)	(91.10)	(22.06)
VIII Total tax expense (1+2)	(99.69)	40.60	(122.53)	(157.43)	(90.97)	(21.73)
IX Loss for the period (VII-VIII)	(456.50)	(107.39)	(459.14)	(840.42)	(504.46)	(864.81)
X Other comprehensive income:						
Items that will not be reclassified to profit or (loss)	-	12.44	1.60	12.44	19.38	24.88
Income tax relating to items that will not be reclassified to profit or loss	-	(3.13)	(0.41)	(3.13)	(4.88)	(6.26)
XI Total comprehensive loss (IX+X)	(456.50)	(98.08)	(457.95)	(831.11)	(489.96)	(846.19)
XII Paid-up equity share capital (Face value ₹ 10/- per share)	1,305.83	1,305.83	1,305.83	1,305.83	1,305.83	1,305.83
XIII Other equity						6,401.50
XIV Earnings per equity share (of ₹ 10/- each)						
- Basic and Diluted	(3.50)	(0.75)	(3.51)	(6.36)	(3.75)	(6.48)

See accompanying notes to the financial results.



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Notes:

1. ANG Lifesciences India Limited ('the Company') is a public listed company incorporated in India and is in the business of manufacturing and sales of finished pharmaceutical formulations in a dosage form of Dry Powder Injection Vials, Liquid Injections Vials, Ampoules, PFS, Hard Gelatin Capsules, Tablets, Soft Gelatin Capsules, Dry Syrups, Liquid Syrups and Suspension, Lotions etc. ANG's products portfolio comprises of major therapeutic categories such as Antibiotics, Antiviral, Antimalarial, Antiulcer, Carbapenem, Corticosteroid, Penicillin, Beta Lactamase Inhibitor etc.
2. The above unaudited standalone and consolidated financial results of ANG Lifesciences India Limited ('the Company' or 'the Holding Company') and its subsidiary, Mansa Print and Publishers Limited (the Holding and the subsidiary together referred to as 'the Group') have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) and other accounting principles generally accepted in India.
3. The above unaudited standalone and consolidated financial results for the quarter and nine months ended on 31 December 2024 have been reviewed by the Audit Committee of the Company and taken on record by the Board of Directors in their respective meetings held on 14 February 2025. The Statutory Auditors of the Company have conducted "Limited Review" of these results in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have expressed an unmodified report on the above results.
4. These financial results are available on the website of the Company at www.anglifesciences.com and are also available on the website of Bombay Stock Exchange at www.bseindia.com.
5. Previous period figures have been re-grouped/reclassified wherever necessary, to conform to current period's classification.

For and on behalf of the Board of Directors of
ANG Lifesciences India Limited

(Managing Director)

Place: Amritsar

Date: 14 February 2025