



Date: November 10, 2022

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai – 400 001
Scrip Code: 543434

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051
Scrip Symbol: SUPRIYA

Dear Sir (s),

Sub: Unaudited financial results for the quarter and six months ended on September 30, 2022 (Revised)

This has reference to our letter dated November 10, 2022 regarding submission of Unaudited Financial Results for the Quarter and Six months ended September 30, 2022 pursuant to regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015.

In this connection, we would like to inform that the aforesaid unaudited results submitted to stock exchanges contain clerical error caused inadvertently.

Since only the Sr. No. I & II of quarter and six months ended 30.09.2021 contains error which has rectified and the Total Income remain same as mentioned in below table:

Sr. No.	Particulars	Quarter ended 30-09-2021	Six Months ended 30-09-2021	Quarter ended 30-09-2021 (Revised)	Six Months ended 30-09-2021 (Revised)
		Unaudited	Unaudited	Unaudited	Unaudited
I	Revenue from Operations	1478.58	2248.00	1,502.34	2,271.76
II	Other Income	33.21	52.61	9.45	28.85
III	Total Income	1,511.80	2,300.61	1,511.80	2,300.61

We affirm that there are no other changes in the Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2022.

Corporate office : 207/208, Udyog Bhavan, Sonawala Road, Goregaon (East), Mumbai – 400 063. Maharashtra, India.
Tel: +91 22 40332727 / 66942507 Fax : +91 22 26860011 GSTIN: 27AALCS8686A1ZX
CIN: L51900MH2008PLC180452 E-mail: supriya@supriyalifescience.com Website: www.supriyalifescience.com

Factory : A-5/2, Lote Parshuram Industrial Area, M.I.D.C. Tal.– Khed, Dist. – Ratnagiri, Pin :415 722, Maharashtra, India.
Tel: +91 2356 272299 Fax: +91 2356 272178 E-mail: factory@supriyalifescience.com



SUPRIYA LIFESCIENCE LTD.
Creating true values that bind global health

We sincerely regret the inconvenience caused in this regard.

Kindly take revised Unaudited Financial Statement on your records.

Thanking you,

Yours faithfully,

For Supriya Lifescience Limited

Shweta Singh
Company Secretary & Compliance Officer
Membership No.: A44973

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GOVT. RECOGNISED EXPORT HOUSE

SUPRIYA LIFESCIENCE LIMITED

CIN: L51900MH2008PLC180452

Registered Office: 207/208, Udyog Bhavan, Sonawala Road, Goregaon (East), Mumbai - 400063.

Tel No.: +91 22 40332727; E-mail: cs@supriyalifescience.com; Website: www.supriyalifescience.com

Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Six Months Ended September 30, 2022 (Revised)

Rs. in Millions, except per share data

Sr.No.	Particulars	Quarter ended 30-09-2022	Quarter ended 30-06-2022	Quarter ended 30-09-2021	Six Months ended 30-09-2022	Six Months ended 30-09-2021	Year ended 31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from Operations	1,121.72	1,013.55	1,502.34	2,135.28	2,271.76	5,300.49
II	Other Income	26.05	23.57	9.45	49.61	28.85	75.77
III	Total Income	1,147.77	1,037.12	1,511.80	2,184.89	2,300.61	5,376.26
2	Expenses						
	a) Cost of Materials Consumed	424.94	425.85	464.36	850.79	883.61	1,988.30
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods , work in progress & stock in trade.	43.98	(75.72)	(28.22)	(31.75)	(51.80)	(30.26)
	d. Employee benefit expenses	129.63	126.70	94.04	256.33	177.80	490.78
	e. Finance Cost	237.55	224.26	168.87	461.82	304.33	711.82
	f. Depreciation & amortisation expense	29.73	28.85	24.63	58.58	49.40	101.18
	g. Other expenditure	7.75	5.81	10.58	13.56	20.32	41.98
IV	Total Expenses	873.58	735.76	734.26	1,609.34	1,383.65	3,303.81
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	274.19	301.36	777.54	575.55	916.95	2,072.45
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	274.19	301.36	777.54	575.55	916.95	2,072.45
VIII	Tax Expense						
	a) Current Tax	104.66	45.87	197.23	150.53	213.29	521.89
	b) Deferred Tax	0.91	3.00	(1.90)	3.91	44.07	32.46
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	168.62	252.49	582.20	421.11	659.59	1,518.10
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)	168.62	252.49	582.20	421.11	659.59	1,518.10
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(0.38)	(9.86)	(0.56)	(10.24)	(0.50)	(4.22)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.10	2.48	0.14	2.58	0.13	1.08
	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	Total Comprehensive Income for the period (XIII+XIV)	168.33	245.11	581.78	413.44	659.22	1,514.95
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (In ₹)	2.10	3.14	7.96	5.23	9.01	18.86
	(2) Diluted (In ₹)	2.10	3.14	7.96	5.23	9.01	18.86
XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (In ₹)	-	-	-	-	-	-
	(2) Diluted (In ₹)	-	-	-	-	-	-
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (In ₹)	2.10	3.14	7.96	5.23	9.01	18.86
	(2) Diluted (In ₹)	2.10	3.14	7.96	5.23	9.01	18.86



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Statement of Asset & Liabilities

Rs. in Millions, except per share data

Particulars	For the Six Months ended September 30, 2022 (Unaudited)	For the Year ended March 31, 2021 (Audited)
ASSETS		
Non-current assets		
(i) Property, plant and equipment	1,821.36	1,824.68
(ii) Right to Use Asset	55.54	57.97
(iii) Capital Work in progress	743.55	434.09
(iv) Intangible Assets	13.11	15.09
(v) Financial Assets		
-Investments	0.53	0.53
-Loans and Advances	-	-
(vi) Other Non- Current Assets	41.91	39.84
Total Non-current assets	2,676.00	2,372.18
Current assets		
(i) Inventories	1,063.02	923.12
(ii) Financial Assets		
-Loans and Advances	4.59	5.74
-Trade receivables	807.18	1,151.83
-Cash and cash equivalents	1,288.51	1,657.76
-Bank balances other than (iii) above	607.18	621.32
-Other Financial Assets	44.77	60.32
(iii) Other current assets	1,126.34	555.34
Total Current Assets	4,941.58	4,975.44
TOTAL ASSETS	7,617.58	7,347.62
EQUITY AND LIABILITIES		
EQUITY		
(i) Equity share capital	160.97	160.97
(ii) Other equity	6,358.48	5,995.91
Total Equity	6,519.45	6,156.87
LIABILITIES		
Non-current liabilities		
(i) Financial Liabilities		
-Borrowings	-	-
-Lease Liabilities	56.70	52.95
-Other financial liabilities	-	-
(ii) Provisions	40.12	29.31
(iii) Deferred tax Liabilities	115.40	111.49
Total Non-Current Liabilities	212.22	193.76
Current liabilities		
(i) Financial liabilities		
-Borrowings	304.32	212.95
-Lease Liabilities	3.15	8.25
-Trade payables	-	-
- Dues to MSME Creditors	109.79	39.90
- Dues to Creditors other than MSME	428.47	449.83
-Other financial liabilities	3.78	7.94
(ii) Provisions	6.65	4.12
(iii) Other current liabilities	29.75	274.01
Total Current Liabilities	885.92	996.99
TOTAL EQUITY AND LIABILITIES	7,617.59	7,347.62



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Cash flow statement

Rs. in Millions, except per share data

(All amounts in Indian ₹ million, except as otherwise stated)	For the Six months ended September 30, 2022 (Unaudited)	For the Six months ended September 30, 2021 (Unaudited)
A CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	575.55	916.95
Adjustments for		
Depreciation and Amortization	58.58	49.40
Interest Income	(49.94)	(28.61)
Interest on Lease Liability	0.53	
Finance Cost		
Provision for Bad debts	13.56	20.18
Operating profit before working capital changes	598.27	957.92
Adjustments for movement in working capital		
Adjustments for (increase)/ decrease in operating assets		
Trade Receivables	344.65	(106.46)
Inventories	(139.90)	(159.80)
Other Current Assets	(570.99)	(189.00)
Loans and Advances	16.71	(0.49)
Other Non Current Assets	(2.07)	(0.03)
	(351.60)	(455.78)
Adjustments for increase/ (decrease) in operating liabilities		
Trade payables	48.54	50.95
Short term / Long term provisions	3.10	0.13
Other Financial Liabilities	(4.15)	(194.86)
Other Current liabilities	(244.26)	(13.63)
(Income tax paid)/net of refund	(150.53)	(183.77)
Net Cash generated from Operating Activities	(100.64)	160.95
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	(364.76)	(546.63)
(Purchase)/ Sale of Investments	4.43	450.35
Sale of fixed Assets	(0.53)	450.35
Net Cash generated/(outflow) from Investing Activities	(360.86)	(96.28)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares	-	
Increase/(Decrease) in Long term borrowings	-	
Increase/(Decrease) in Short term borrowing	91.37	8.61
Finance Cost	(13.56)	(19.32)
Dividend Paid	(48.29)	
Interest Income	49.94	28.61
Repayment of Lease liability	(1.36)	(2.46)
Net Cash generated from Financing Activities	78.10	15.45
Net Increase/(Decrease) in Cash and Cash equivalents	(383.39)	80.12
Cash and Cash Equivalents at the end of previous period	2,279.08	922.93
Cash and Cash Equivalents as at the end of the reporting period	1,895.69	1,003.05



Notes:-

1. The Unaudited Standalone financial results of the Company for the quarter & six months ended September 30, 2022 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 amended.
2. The above Unaudited standalone financial results of the Company for the quarter & six months ended September 30, 2022 have been reviewed by the Audit Committee on November 10, 2022 and thereafter approved by the Board of Directors at their meeting held on November 10, 2022. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results.
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 Company has made an assessment of possible impacts that may result from the COVID-19 pandemic on the carrying value of current and non-current assets and forecast transactions relating to hedging, considering the internal and external information available till date and to the extent determined by it. The eventual impact of COVID-19 may differ from that estimated as at the date of approval of these financial results, and the Company will continue to closely monitor any material changes to future economic conditions.
5. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

Place :- Mumbai

Date :- November 10, 2022



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

**Satish Wagh
Chairman & Managing Director
DIN: 01456982**

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.

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 period ended **30th September, 2022**, ("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 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.

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Mumbai - 400 053 Tele: 022 26744670. Email: mumbai.kakaria@gmail.com,
Website: www.kakariaassociates.com



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 14th 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



Ujwal K. Kakaria
(Partner)

M.NO. 035416

Date:- 10-11-2022

Place: - Mumbai

UDIN: - 22035416BCTBGN3821

