



SUPRIYA LIFESCIENCE LIMITED

207/208, Udyog Bhavan, Sonawala Road, Goregaon (East), Mumbai - 400063. CIN: L51900MH2008PLC180452
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Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months ended 31st December, 2023

(₹ In million)

Sr.No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year ended
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operations	1,400.74	1,400.95	1,051.40	4,121.89	3,186.67	4,609.38
II	Other Income	30.65	24.67	25.64	84.50	75.25	94.89
III	Total Income	1,431.39	1,425.62	1,077.03	4,206.39	3,261.92	4,704.27
2	Expenses						
a)	Cost of Materials Consumed	448.43	507.03	547.19	1,430.74	1,397.95	1,873.18
b)	Purchase of Stock in Trade	-	-	-	-	-	-
c)	Change in inventories of finished goods, work in progress & stock in trade.	97.78	109.36	(33.71)	204.06	(65.45)	(65.06)
d)	Employee benefit expenses	175.64	175.02	146.45	504.94	402.75	555.78
e)	Finance Cost	4.94	4.60	10.14	15.09	23.73	30.84
f)	Depreciation & amortisation expense	39.60	39.81	29.50	118.97	88.08	118.15
g)	Other expenditure	264.00	292.02	251.03	807.44	712.88	956.49
IV	Total Expenses	1,030.39	1,127.84	950.60	3,081.24	2,559.94	3,469.40
V	Profit/(loss) before Exceptional Items & Tax (III-IV)	400.99	297.78	126.43	1,125.15	701.98	1,234.87
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) before Tax (V-VI)	400.99	297.78	126.43	1,125.15	701.98	1,234.87
VIII	Tax Expense						
a)	Current Tax	96.55	85.38	24.21	281.56	174.74	306.81
b)	Deferred Tax	6.57	(26.44)	7.05	21.77	10.96	29.49
c)	Income Tax for Earlier Years	-	-	-	-	-	-
IX	Profit/(Loss) for the period from Continuing Operations (VII-VIII)	297.87	238.84	95.18	821.82	516.28	898.57
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)	297.87	238.84	95.18	821.82	516.28	898.57
XIV	Other Comprehensive Income						
A (i)	Items that will not be reclassified to profit or loss	3.61	(1.84)	(0.34)	21.23	(10.59)	(16.80)
(ii)	Income Tax relating to items that will not be reclassified to profit or loss	(0.91)	0.46	0.09	(5.34)	2.66	4.23
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)	300.57	237.46	94.92	837.71	508.36	886.00
XVI	Earnings per equity Share (for continuing operation):						
(1)	Basic (In ₹)	3.70	2.97	1.18	10.21	6.41	11.16
(2)	Diluted (In ₹)	3.70	2.97	1.18	10.21	6.41	11.16
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 ₹)	3.70	2.97	1.18	10.21	6.41	11.16
(2)	Diluted (In ₹)	3.70	2.97	1.18	10.21	6.41	11.16

See accompanying notes to the financial statements:

Notes:-

1. The Unaudited Standalone financial results of the Company for the quarter & nine months ended 31st December, 2023 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 & nine months ended 31st December, 2023 have been reviewed by the Audit Committee on 07th February, 2024 and thereafter approved by the Board of Directors at their meeting held on 07th February, 2024.

3. The Company has adopted Ind AS 116 "Leases" effective 01st April, 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. 01st April, 2019.

4. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

5. The standalone financial results include the results for the quarter ended 31st December 2023 being the balancing figure between the Unaudited figures in respect of the Nine months ended 31st December, 2023 and the published unaudited half year figures up to the second quarter of the current financial year which were subject to limited review by us.

For and on behalf of The Board of directors of
Supriya Lifescience Ltd.



Dr. Satish Waman Wagh
Chairman & Managing Director
DIN: 01456982

PLACE :- MUMBAI
DATE :- 07-02-2024

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.

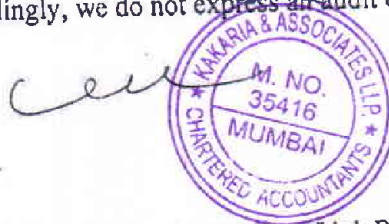
YOUR REF.:

OUR REF.:

Independent Auditor's Limited Review Report on Unaudited Financial Results of the Company for the quarter and nine months ended December 31, 2023 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 & nine months ended December 31, 2023, ("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 in their meeting held on February 07, 2024, 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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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




CA. Ujwal K. Kakaria
Partner
Membership No. - 035416
Place: - Mumbai
Date: - 07th February, 2024
UDIN: - 24035416BK6ORK2227