

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No. AN/17/22-23/BSE-93

Date 14-NOV-2022

To.

Department of Corporate Services
BSE Limited
P J Tower, Dalal Street
Mumbai-400001

Ref: - BSE Security Code: 540694

Sub: - Unaudited financial result (standalone and consolidated) for the quarter & half year ended 30th September, 2022.

Dear Sir/Madam,

The Board of Directors of the Company at its meeting held on today i.e. 14th November, 2022, has inter-alia approved the Unaudited Financial Result (standalone & consolidated) for the quarter & half year ended 30th September, 2022.

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 please find enclosed as follow:

- (1) Unaudited financial result (standalone and consolidated) as per India Accounting Standards for the quarter & half year ended 30th September 2022; and
- (2) Limited review report (standalone and consolidated) by M/s Raman Wadhwa & Co., Statutory Auditor of the Company.

The Board meeting was commenced at 04:30 pm and concluded at 06:25 P.m.

Kindly take the same on your record.

Yours faithfully

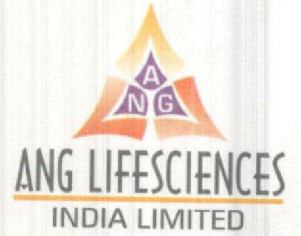
For **ANG Lifesciences India Limited**

Rajesh Gupta

Managing Director

DIN: 01423407

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No.

Date.....

Consolidated Statement of Assets and Liabilities		
Particulars	(₹ in lacs)	
	As at 30 September 2022 (Unaudited)	As at 31 March 2022 (Audited)
A. Assets		
1. Non-current assets		
(a) Property, plant and equipment	8,922.85	9,261.44
(b) Financial assets		
(i) Investments	2.57	2.57
(ii) Other financial assets	15.00	100.28
(c) Income tax asset (net)	9.82	-
(d) Deferred tax asset (net)	417.74	428.52
(e) Other non-current assets	42.71	29.02
Total non-current assets	9,410.69	9,821.83
2. Current assets		
(a) Inventories	3,796.18	3,695.91
(b) Financial assets		
(i) Trade receivables	10,069.85	10,205.50
(ii) Cash and cash equivalents	31.72	34.60
(iii) Other bank balances	569.08	630.62
iv) Other financial assets	1,412.77	1,168.73
(c) Other current assets	3,673.01	3,545.85
Total current assets	19,552.61	19,281.21
Total assets	28,963.30	29,103.04
B. Equity and liabilities		
Equity		
(a) Equity share capital	1,295.83	1,036.66
(b) Other equity	7,779.23	7,340.25
Total equity	9,075.06	8,376.91
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,006.31	2,163.70
(ii) Trade payables	185.48	174.73
(iii) Other financial liabilities	1,002.10	1,547.80
(b) Deferred tax liabilities (net)	174.46	61.50
(c) Provisions	87.21	149.47
Total non-current liabilities	3,455.56	4,097.20
2. Current liabilities		
(a) Financial liabilities		
(i) Borrowings	5,346.43	5,535.81
(ii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	6,057.27	6,462.36
-Total outstanding dues of creditors other than micro enterprises and small enterprises	945.26	600.53
(iii) Other financial liabilities	1,424.66	1,370.69
(b) Other current liabilities	501.28	750.02
(c) Provisions	10.61	18.38
(d) Current tax liabilities (net)	2,147.17	1,891.13
Total current liabilities	16,432.68	16,528.93
Total equity and liabilities	28,963.30	29,103.04



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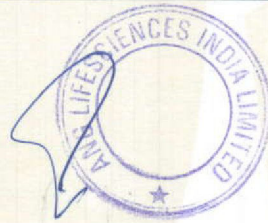
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Statement of consolidated unaudited results for the quarter and six months ended 30 September 2022

Particulars	Quarter ended 30 September 2022	Quarter ended 30 June 2022	Quarter ended 30 September 2021	Six months ended 30 September 2022	Six months ended 30 September 2021	Year ended 31 March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	5,982.04	7,370.75	8,946.40	13,352.79	20,933.60	35,430.17
II Other income	16.40	8.83	9.95	25.23	17.61	90.13
III Total revenue (I+II)	5,998.44	7,379.58	8,956.35	13,378.02	20,951.21	35,520.30
IV Expenses						
Cost of materials consumed	3,706.20	4,749.41	5,259.01	8,455.61	12,298.85	23,465.10
Changes in inventories of finished goods and work-in-progress	(28.41)	(44.66)	191.37	-73.07	543.36	(666.89)
Employee benefits expense	656.73	619.75	537.55	1,276.48	984.39	2,129.01
Finance costs	331.20	344.47	164.08	675.67	300.70	890.52
Depreciation and amortisation expenses	211.03	208.96	119.87	419.99	173.50	587.52
Other expenses	682.98	844.91	973.77	1,527.89	2,174.34	3,764.99
Total expenses (IV)	5,559.73	6,722.84	7,245.66	12,282.57	16,475.14	30,170.25
V Profit before exceptional items and tax (III-IV)	438.72	656.73	1,710.69	1,095.46	4,476.07	5,350.05
VI Exceptional items	-	-	-	-	-	-
VII Profit before tax (V-VI)	438.72	656.73	1,710.69	1,095.46	4,476.07	5,350.05
Tax expense						
(1) Current tax	152.06	236.31	360.00	388.37	1,060.60	1,346.50
(2) Deferred tax	23.81	71.04	67.14	94.85	128.79	(28.10)
VIII Total tax expense (1+2)	175.87	307.35	427.14	483.22	1,189.39	1,318.40
IX Profit for the period (VII-VIII)	262.84	349.38	1,283.55	612.23	3,286.68	4,031.65
X Other comprehensive income:						
Items that will not be reclassified to profit or (loss)	28.87	85.94	4.18	114.81	5.39	27.98
Income tax relating to items that will not be reclassified to profit or loss	(7.26)	(21.63)	(1.05)	(28.89)	(1.35)	(7.04)
XI Total comprehensive income (IX+X)	284.45	413.69	1,286.68	698.15	3,290.72	4,052.59
XII Paid-up equity share capital (Face value ₹ 10/- per share)	1,295.83	1,036.66	1,036.66	1,295.83	1,036.66	1,036.66
XIII Other equity						7,340.25
XIV Earnings per equity share (of ₹ 10/- each)						
- Basic and Diluted	2.20	3.99	12.41	5.39	31.74	39.09

See accompanying notes to the financial results.



CIN No:- L24230PB2006PLC030341
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Date.....

(₹ in lacs)	
Six months ended 30 September 2022	Six months ended 30 September 2021
(Unaudited)	(Unaudited)
Consolidated Cash Flow Statement	
A. CASH FLOW FROM OPERATING ACTIVITIES	
Profit before tax	1,095.46
Adjustment for:	4,476.07
Depreciation and amortization expense	419.99
Bad debts written off	5.19
Provision for expected credit loss	79.61
Finance cost	675.67
Interest income	(24.53)
Rent	-
Loss on sale of fixed assets	-
Dividend income	(0.70)
Operating profit before working capital changes	2,250.69
Adjustments for changes in:	
Increase in inventories	(100.27)
Increase in trade receivables	50.84
Increase in other financial assets	(246.67)
Increase in other assets	(140.85)
Increase in other financial liabilities	17.13
Increase in provisions	44.78
Increase in trade payable	(49.61)
Increase in other liabilities	(242.96)
Cash generated from operations	1,583.08
Income taxes paid	(142.15)
Net cash flow generated from operating activities	1,440.93
B. CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of property, plant and equipment	(603.83)
Proceeds from sale of fixed assets	-
Movement in fixed deposits	149.46
Dividend received	-
Interest received	24.53
Rent received	0.70
Net cash flow used in investing activities	(429.14)
C. CASH FLOW FROM FINANCING ACTIVITIES	
Movement in short term borrowings (net)	(98.71)
Movement in long term borrowings (net)	(248.07)
Interest paid	(667.89)
Net cash flow used in financing activities	(1,014.67)
Net Increase in cash and cash equivalents	(2.88)
Cash and cash equivalents at the beginning of the year	34.60
Cash and cash equivalents at the end of the year	31.72
Notes:	
Cash and cash equivalents include:	
Cash on hand	31.15
Balances with banks on current accounts	0.57
	31.72



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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 :

S.No.	Particulars	Quarter ended			Six months ended		(₹ in lacs)
		30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 2022
		(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	a) Pharmaceuticals	5,839.46	7,155.63	8,768.44	12,995.09	20,568.04	34,866.94
	b) Printing and packagings	372.94	985.44	540.04	1,358.38	968.93	2,189.68
	Total	6,212.40	8,141.07	9,308.47	14,353.47	21,536.98	37,056.62
	Less: Inter segment revenue	230.37	770.31	362.07	1,000.68	603.38	1,626.45
	Revenue from operations	5,982.04	7,370.75	8,946.40	13,352.79	20,933.60	35,430.17
2	Segment results (profit before tax and finance cost from each segment)						
	a) Pharmaceuticals	747.91	950.32	1,821.06	1,698.23	4,704.88	6,084.22
	b) Printing and packagings	22.00	50.89	57.46	72.89	77.53	156.35
	Total	769.91	1,001.20	1,878.51	1,771.12	4,782.41	6,240.57
	Less: Finance costs	331.20	344.47	167.82	675.67	306.33	890.52
	Profit before tax	438.72	656.73	1,710.69	1,095.46	4,476.07	5,350.05
	Particulars				As at 30 September 2022	As at 30 September 2021	As at 31 March 2022
3	Segment Assets						
	a) Pharmaceuticals				26,675.96	23,716.05	26,511.12
	b) Printing and packagings				2,287.34	2,363.57	2,591.92
	Total Segment assets				28,963.30	26,079.62	29,103.04
4	Segment liabilities						
	a) Pharmaceuticals				17,458.30	15,573.00	18,200.11
	b) Printing and packagings				2,429.94	2,630.25	2,526.01
	Total Segment liabilities				19,888.24	18,203.25	20,726.12





Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.
E-mail: ishantsharma2187@yahoo.com

Ref. No.

Dated. 14/11/2022

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company 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 ('the Statement') of ANG Lifesciences India Limited ('the Holding Company') and its Wholly Owned Subsidiary (the Holding Company and its subsidiary together referred to as 'the Group') for the quarter ended 30 September 2022 and the consolidated year to date results for the period 1 April 2022 to 30 September 2022, being submitted by the Holding Company pursuant to the requirements of 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 measurement principles laid down in 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 the Standards on Auditing specified under section 143(10) of the Act, 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.



CA. Ishant Sharma
B.Com, FCA

M: 97805-99974



Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.
E-mail: ishantsharma2187@yahoo.com

Ref. No.

Dated. ...14/11/2022.

4. We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulation, to the extent applicable.

5. The statement includes the result of the following entities:

Subsidiary

- Mansa Print & Publishers Ltd

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 Raman Wadhwa & Co

Chartered Accountants



Mno No 527055

FRN No 012037N

UDIN No: 22527055 BDCJUF1332

Dated: 14/11/2022

Place Amritsar

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No.

Date.....

Standalone Statement of Assets and Liabilities		
Particulars	(₹ in lacs)	
	As at 30 September 2022 (Unaudited)	As at 31 March 2022 (Audited)
A. Assets		
1. Non-current assets		
(a) Property, plant and equipment	7,935.06	8,232.44
(b) Financial assets		
i) Investments	352.00	352.00
ii) Other financial assets	12.96	98.24
(c) Other non-current assets	42.71	29.02
Total non-current assets	8,342.73	8,711.70
2. Current assets		
(a) Inventories	3,174.26	2,916.59
(b) Financial assets		
i) Trade receivables	9,870.20	9,898.81
ii) Cash and cash equivalents	25.67	28.51
iii) Other bank balances	567.49	630.37
iv) Loans	200.31	-
v) Other financial assets	1,382.93	1,147.76
(c) Other current assets	3,670.07	3,534.51
Total current assets	18,890.93	18,156.55
Total assets	27,233.66	26,868.25
B. Equity and liabilities		
Equity		
(a) Equity share capital	1,295.83	1,036.66
(b) Other equity	7,733.80	7,311.45
Total equity	9,029.63	8,348.11
Liabilities		
1. Non-current liabilities		
(a) Financial liabilities		
i) Borrowings	1,117.15	1,200.56
ii) Trade payables	185.48	174.73
iii) Other financial liabilities	1,002.10	1,547.80
(b) Deferred tax liabilities (net)	176.32	63.29
(c) Provisions	78.25	142.11
Total non-current liabilities	2,559.30	3,128.49
2. Current liabilities		
(a) Financial liabilities		
i) Borrowings	4,709.95	4,898.80
ii) Trade payables		
-Total outstanding dues of micro enterprises and small enterprises	6,344.77	6,003.04
-Total outstanding dues of creditors other than micro enterprises and small enterprises	699.15	623.84
iii) Other financial liabilities	1,411.73	1,311.90
(b) Other current liabilities	322.23	645.35
(c) Provisions	9.73	17.59
(d) Current tax liabilities (net)	2,147.17	1,891.13
Total current liabilities	15,644.73	15,391.65
Total equity and liabilities	27,233.66	26,868.25



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Ref. No.

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Statement of standalone unaudited results for the quarter and six months ended 30 September 2022

(₹ in lakhs except per share data)

Particulars	Quarter ended 30 September 2022	Quarter ended 30 June 2022	Quarter ended 30 September 2021	Six months ended 30 September 2022	Six months ended 30 September 2021	Year ended 31 March 2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	5,839.46	7,155.63	8,768.44	12,995.09	20,568.05	34,866.94
II Other income	20.17	12.34	11.48	32.51	19.40	95.15
III Total revenue (I+II)	5,859.63	7,167.97	8,779.92	13,027.60	20,587.45	34,962.09
IV Expenses						
Cost of materials consumed	3,704.72	4,848.69	5,231.08	8,553.41	12,186.23	23,448.55
Changes in inventories of finished goods and work-in-progress	25.07	(148.50)	259.46	(123.43)	657.48	(447.47)
Employee benefits expense	555.62	548.64	461.67	1,104.26	854.03	1,832.47
Finance costs	319.96	317.45	134.31	637.41	267.98	785.00
Depreciation and amortisation expenses	190.12	188.09	103.44	378.21	139.91	512.03
Other expenses	629.84	778.75	903.21	1,408.59	2,045.00	3,525.15
Total expenses (IV)	5,425.33	6,533.12	7,093.17	11,958.45	16,150.63	29,655.73
V Profit before exceptional items and tax (III-IV)	434.30	634.85	1,686.75	1,069.15	4,436.82	5,306.36
VI Exceptional items	-	-	-	-	-	-
VII Profit before tax (V-VI)	434.30	634.85	1,686.75	1,069.15	4,436.82	5,306.36
Tax expense						
(1) Current tax	152.06	236.31	360.00	388.37	1,060.60	1,346.50
(2) Deferred tax	20.16	64.24	60.74	84.40	54.93	(11.44)
VIII Total tax expense (1+2)	172.22	300.55	420.74	472.77	1,115.53	1,335.06
IX Profit for the period (VII-VIII)	262.08	334.30	1,266.01	596.38	3,321.29	3,971.30
X Other comprehensive income:						
Items that will not be reclassified to profit or (loss)	28.17	85.60	4.18	113.77	5.39	27.98
Income tax relating to items that will not be reclassified to profit or loss	(7.09)	(21.54)	(1.05)	(28.63)	(1.35)	(7.04)
XI Total comprehensive income (IX+X)	283.16	398.36	1,269.14	681.52	3,325.33	3,992.24
XII Paid-up equity share capital (Face value ₹ 10/- per share)	1,295.83	1,036.66	1,036.66	1,295.83	1,036.66	1,036.66
XIII Other equity						7,311.45
XIV Earnings per equity share (of ₹ 10/- each)						
- Basic and Diluted	2.19	3.84	12.24	5.26	32.08	38.51

See accompanying notes to the financial results.



CIN No:- L24230PB2006PLC030341
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Ref. No.

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Standalone Cash Flow Statement

(₹ in lacs)

	Six months ended 30 September 2022 (Unaudited)	Six months ended 30 September 2021 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	1,069.15	4,436.82
Adjustment for:		
Depreciation and amortization expense	378.21	139.91
Bad debts written off	5.19	143.26
Provision for expected credit loss	79.61	-
Finance cost	637.41	267.98
Interest income	(24.79)	(13.00)
Dividend income	-	(0.27)
Operating profit before working capital changes	2,144.78	4,974.70
Adjustments for movement in:		
Inventories	(257.67)	(72.02)
Trade receivables	(56.19)	(3,799.07)
Other financial assets	(237.81)	(207.55)
Other assets	(149.25)	390.09
Other financial liabilities	63.00	61.70
Provisions	42.04	16.57
Trade payables	427.80	1,163.63
Other liabilities	(323.12)	328.40
Cash generated from operations	1,653.58	2,856.45
Income taxes paid	(132.33)	27.31
Net cash flow generated from operating activities	1,521.25	2,883.76
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(603.25)	(2,555.85)
Loan to subsidiary company	(200.31)	-
Movement in fixed deposits	150.80	(44.95)
Dividend received	-	0.27
Interest received	24.79	13.00
Net cash flow used in investing activities	(627.97)	(2,587.53)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Movement in short term borrowings (net)	(98.19)	(370.30)
Movement in long term borrowings (net)	(174.08)	339.03
Interest paid	(623.85)	(265.78)
Net cash flow used in financing activities	(896.12)	(297.05)
Net Increase in cash and cash equivalents	(2.84)	(0.82)
Cash and cash equivalents at the beginning of the year	28.51	11.11
Cash and cash equivalents at the end of the year	25.67	10.29
Notes:		
Cash and cash equivalents include:		
Cash on hand	25.36	10.29
Balances with banks on current accounts	0.31	-
	25.67	10.29





Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.
E-mail: ishantsharma2187@yahoo.com

Ref. No.

Dated. 14/11/2022

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company 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 30 September 2022 ("the statement") attached herewith being submitted by the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended, including relevant circulars issued by the SEBI from time to time.
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 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.



CA. Ishant Sharma
B.Com, FCA

M: 97805-99974



Raman Wadhwa & Co.

CHARTERED ACCOUNTANT

43, 3rd Floor, Nehru Shopping Complex, Lawrence Road, Amritsar.
E-mail: ishantsharma2187@yahoo.com

Ref. No.

Dated. 14/11/2022

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 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 Raman Wadhwa & Co

Chartered Accountants



CA. Ishant Sharma

Mno No 527055

FRN No 012037N

UDIN No: 22527055 BDCJZW7982

Dated: 14/11/2022

Place: Amritsar

CIN No:- L24230PB2006PLC030341
GST No:- 02AAHCA5390H2ZT



Ref. No.

Date.....

Notes:

1. ANG Lifesciences India Limited 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 standalone and consolidated financial results for the quarter and six months ended 30 September 2022 have been reviewed by the Audit Committee and approved by the Company's Board of Directors in their respective meetings held on 14 November 2022. The statutory auditors of the Company have expressed an unmodified opinion on these results.
3. The above results of ANG Lifesciences India Limited ('the Company' or 'the Holding Company') and its wholly owned subsidiary (the Holding Company and its Wholly Owned Subsidiary together referred to as "the Group") have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 05 July 2016 and other accounting principles generally accepted in India. Consequently, financial results for the quarter and six months ended 30 September 2021 have been aligned to comply with Ind AS requirements to make them comparable with current periods.
4. During the quarter ended 30 September 2022, the Company has issued 2,591,657 bonus shares on the record date i.e. 14 July 2022 in the proportion of 1 (One) equity share of Rs. 10/- each for every 4 (Four) Equity Shares of Rs. 10/- each held by the shareholders of the Company as on the record date.
5. 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.
6. 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 November 2022