

SUPRIYA LIFESCIENCE LIMITED

CIN: L51900MH2008PLC180452

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

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Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended December 31, 2022

Rs. in Millions, except per share data

Sr. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine Months ended	Nine Months ended	Year ended
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income						
I	Revenue from Operations	1,051.40	1,121.72	1,170.00	3,186.67	3,418.00	5,300.49
II	Other Income	25.64	26.05	54.42	75.25	107.02	75.77
III	Total Income	1,077.03	1,147.77	1,224.41	3,261.92	3,525.02	5,376.26
2	Expenses						
	a) Cost of Materials Consumed	547.19	424.94	722.27	1,397.95	1,605.88	1,988.30
	b) Purchase of Stock in Trade	-	-	-	-	-	-
	c) Change in inventories of finished goods, work in progress & stock in trade.	(33.71)	43.98	(304.35)	(65.45)	(356.15)	(30.26)
	d) Employee benefit expenses	146.45	129.63	184.29	402.75	362.09	490.78
	e) Other Expenses	251.03	237.55	184.03	712.88	488.36	711.82
	f) Depreciation & amortisation expense	29.50	29.73	25.99	88.08	75.39	101.18
	g) Finance Cost	10.14	7.75	11.49	23.73	31.81	41.98
IV	Total Expenses	950.60	873.58	823.72	2,559.94	2,207.37	3,303.81
V	Profit/(loss) before Exceptional Items & Tax (III-IV)	126.43	274.19	400.70	701.98	1,317.65	2,072.45
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(loss) before Tax (V-VI)	126.43	274.19	400.70	701.98	1,317.65	2,072.45
VIII	Tax Expense						
	a) Current Tax	24.21	104.66	124.16	174.74	337.44	521.89
	b) Deferred Tax	7.05	0.91	(119.86)	10.96	(75.79)	32.46
IX	Profit/(Loss) for the period from Continuing Operations (VII-VIII)	95.18	168.62	396.40	516.28	1,055.99	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)	95.18	168.62	396.40	516.28	1,055.99	1,518.10
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(0.34)	(0.38)	(5.27)	(10.59)	(5.77)	(4.22)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.09	0.10	1.33	2.66	1.45	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)	94.92	168.33	392.46	508.36	1,051.67	1,514.95
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (In ₹)	1.18	2.10	4.93	6.41	13.12	18.86
	(2) Diluted (In ₹)	1.18	2.10	4.93	6.41	13.12	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 ₹)	1.18	2.10	4.93	6.41	13.12	18.86
	(2) Diluted (In ₹)	1.18	2.10	4.93	6.41	13.12	18.86



Notes:-

1. The Unaudited Standalone financial results of the Company for the quarter & nine months ended December 31, 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 & nine months ended December 31, 2022 have been reviewed by the Audit Committee on 14th February, 2023 and thereafter approved by the Board of Directors at their meeting held on 14th February,, 2023. 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.

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



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

**Place :- Mumbai
Date :- February 14, 2023**

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 31st December, 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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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: - 14/02/2023

Place: - Mumbai

UDIN: - 23035416BGT HW/U3086