



Pharmaceuticals Limited

Registered & Corporate Office :

Plot No. 72, H. No. 8-2-334/3 & 4, Road No. 5,
Opp. SBI Executive Enclave, Banjara Hills,
Hyderabad - 500 034, Telangana, INDIA.

Tel : +91-40-2525 9999, Fax : +91-40-2525 9889

CIN : L24239TG1987PLC008066

Email: info@smspharma.com, www.smspharma.com

Date: 09th August, 2025

To
The Manager,
Corporate Filings Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

The Manager,
Listing Compliance Department,
National Stock Exchange of India Ltd.
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400 051.

Security Code: 532815

Symbol: SMSPHARMA

Dear Sir/Madam,

Subject: Outcome of Board Meeting and Financial Results:

With reference to the cited subject matter, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e., 09th August, 2025, have *inter- alia*, transacted the following item(s) of the Agenda:

Financial Results

1. Approved the standalone and consolidated un-audited Financial Results along with Limited Review Report for the first quarter ended 30th June, 2025.

Annual General Meeting, Book Closure and Record date

1. The 37th Annual General Meeting (AGM) of the company for the Financial Year 2024-25, is scheduled to be held on Monday, 29th September, 2025 through Video Conference or Other Audio-Visual Means as per the Circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India.
2. Approved the Notice of 37th Annual General Meeting (AGM) for the Financial Year 2024-25 and Directors Report along with annexures.
3. The Register of Member and Share Transfer Books of the Company will remain closed from Tuesday, 23rd September, 2025 to Monday, 29th September, 2025 (both days inclusive) for taking record of the Members of the Company for the AGM.



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4. The Company has fixed Monday, 22nd September, 2025 as the "Record Date" for the purpose of determining the Members eligible to receive dividend for the financial year 2024-25, if approved at the ensuing AGM and the same will be paid within the stipulated time period.

Further, pursuant to Regulation 33 of the SEBI Listing Regulations, we enclose the following:

- a) Statement of un-audited (Standalone & Consolidated) Financial Results along with the limited review report issued by Statutory Auditors of the Company for the first quarter ended on 30th June, 2025.
- b) Statement of Deviation or Variation in utilisation of funds raised through preferential issue for the quarter ended 30th June, 2025.

The meeting commenced at 9:15 a.m. and concluded at 11:45 a.m.

Please take the above intimation on your records.

Thanking you
Yours faithfully

For SMS Pharmaceuticals Limited

Thirumalesh Tumma
Company Secretary & Compliance Officer

SMS PHARMACEUTICALS LIMITED

(CIN : L24239TG1987PLC008066)

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Standalone Statement of Audited Financial Results for the Quarter Ended 30th June, 2025

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)*	(Audited)	(Unaudited)*	(Audited)
1	Income				
	(a) Revenue from Operations	19,604.71	24,819.56	16,445.13	78,274.81
	(b) Other Income	59.31	142.41	136.76	622.44
	Total Income	19,664.02	24,961.97	16,581.89	78,897.25
2	Expenses				
	(a) Cost of Materials Consumed	14,728.91	11,701.01	10,728.79	50,089.77
	(b) Changes in Inventories	(3,568.83)	3,037.12	(1,927.78)	(6,481.39)
	(c) Manufacturing Expenses	1,972.72	2,540.80	1,819.47	8,635.04
	(d) Employee Benefits Expense	1,818.49	2,663.00	1,688.38	8,008.42
	(e) Finance Cost	584.04	506.50	466.71	1,854.09
	(f) Depreciation and Amortization Expense	975.25	863.99	838.15	3,433.73
	(g) Other Expenses	767.26	743.11	789.78	4,025.54
	Total Expenses - (a to g)	17,277.84	22,055.53	14,403.50	69,565.20
3	Profit/(loss) Before Exceptional and Extraordinary Items and Tax (1-2)	2,386.18	2,906.44	2,178.39	9,332.05
4	Exceptional items	-	-	-	-
5	Profit/(loss) Before Extraordinary Items and Tax (3-4)	2,386.18	2,906.44	2,178.39	9,332.05
6	Extraordinary Items	-	-	-	-
7	Profit/(loss) Before Tax (5-6)	2,386.18	2,906.44	2,178.39	9,332.05
8	Tax Expenses				
	(a) Current Tax relating to Current Period	500.00	465.00	530.00	1,990.00
	(b) Current Tax relating to Earlier Period	-	-	-	(25.94)
	(c) Deferred Tax	65.43	379.20	15.56	529.87
	Total Tax Expense	565.43	844.20	545.56	2,493.93
9	Net Profit / (Loss) after Tax (7-8)	1,820.75	2,062.24	1,632.83	6,838.12
10	Other Comprehensive Income (OCI):				
	Items that will not be reclassified to profit or Loss:				
	(i) Remeasurement gains/(losses) on defined benefit plans	(12.61)	(73.36)	(1.94)	(67.28)
	(ii) Income Tax effect on the above	3.17	18.46	0.49	16.93
	Total Other comprehensive Income/(loss), net of tax	(9.44)	(54.90)	(1.45)	(50.35)
11	Total Comprehensive Income (9+10)	1,811.31	2,007.34	1,631.38	6,787.77
12	Paid-up equity share capital (Face Value of Re.1/- each)	886.52	846.52	846.52	846.52
13	Other Equity excluding revaluation reserves				66,420.45
14	Earnings Per Equity Share of Re.1/- each Basic / Diluted (not annualised)	2.05	2.43	1.93	8.07



Notes:

- 1 The above standalone financial results have been reviewed by the Audit Committee and has been approved by the Board of Directors at its meeting held on August 09, 2025. The Statutory Auditors have issued an un-modified conclusion report on the financial results.
- 2 These standalone financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3 The Company is engaged in the manufacturing of Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.
- 4 ***Financial results for the quarter ended 31.03.2025 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year, which were subjected to limited review by the statutory auditors. The figures have been regrouped/reclassified as necessary.

Place: Hyderabad
Date : August 09, 2025



For SMS Pharmaceuticals Limited

Ramesh Babu Potluri
Chairman and Managing Director
DIN: 00166381



Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial 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
SMS Pharmaceuticals Limited
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of SMS Pharmaceuticals Limited ("the Company"), for the quarter ended 30th June 2025. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), 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.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by Independent Auditor of 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting standards and other accounting principles generally accepted in India 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.

Place: Hyderabad
Date: 09.08.2025



UDIN: 25200247BMUJKH7815

For Suryanarayana & Suresh.,
Chartered Accountants
F.R. No.006631S

Muktha Prabhakar
Partner
M. No. 200247

SMS PHARMACEUTICALS LIMITED

(CIN : L24239TG1987PLC008066)

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Consolidated Statement of Audited Financial Results for the Quarter Ended 30th June, 2025

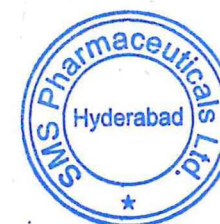
(Rs. In Lakhs)

S.No	Particulars	Quarter Ended			Year ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)*	(Audited)	(Unaudited)*	(Audited)
1	Income				
	(a) Revenue from Operations	19,604.71	24,819.56	16,445.13	78,274.81
	(b) Other Income	59.31	142.41	136.76	622.44
	Total Income	19,664.02	24,961.97	16,581.89	78,897.25
2	Expenses				
	(a) Cost of Materials Consumed	14,665.97	11,754.11	10,724.16	50,187.23
	(b) Changes in Inventories	(3,568.83)	3,037.12	(1,927.78)	(6,481.38)
	(c) Manufacturing Expenses	1,972.72	2,540.80	1,819.47	8,635.04
	(d) Employee Benefits Expense	1,818.49	2,663.00	1,688.38	8,008.42
	(e) Finance Cost	584.07	506.51	466.71	1,854.09
	(f) Depreciation and Amortization Expense	975.25	863.99	838.15	3,433.73
	(g) Other Expenses	779.45	743.95	789.78	4,026.37
	Total Expenses - (a to g)	17,227.12	22,109.48	14,398.87	69,663.50
3	Profit/(loss) Before Exceptional and Extraordinary Items and Tax (1-2)	2,436.90	2,852.49	2,183.02	9,233.75
4	Exceptional items	-	-	-	-
5	Profit/(loss) Before Extraordinary Items and Tax (3-4)	2,436.90	2,852.49	2,183.02	9,233.75
6	Extraordinary Items	-	-	-	-
7	Profit/(loss) Before Tax (5-6)	2,436.90	2,852.49	2,183.02	9,233.75
8	Tax Expenses				
	(a) Current Tax relating to Current Period	500.00	465.00	530.00	1,990.00
	(b) Current Tax relating to Earlier Period	-	-	-	(25.94)
	(c) Deferred Tax	65.43	379.20	15.56	529.87
	Total Tax Expense	565.43	844.20	545.56	2,493.93
9	Net Profit / (Loss) after Tax (7-8)	1,871.47	2,008.29	1,637.46	6,739.82
10	Share of Profit/(Loss) in Associate, net of tax	177.58	23.19	10.48	173.68
11	Net Profit /(loss) after taxes and share of profit/(loss) from associate (9+10)	2,049.05	2,031.48	1,647.94	6,913.50



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12	Other Comprehensive Income (OCI):				
	Items that will not be reclassified to Profit & Loss				
	(i) Remeasurement Gain / (Loss) of the defined benefit plans	(12.61)	(73.36)	(1.94)	(67.28)
	(ii) Income Tax effect on the above	3.17	18.46	0.49	16.93
	(iii) Share of Other Comprehensive Income in Associates	0.87	(4.41)	0.52	(2.84)
	(iv) Share of Income Tax effect on the above in Associates	(0.23)	1.15	(0.14)	0.74
	Total Other comprehensive Income/(loss), net of tax	(8.80)	(58.16)	(1.07)	(52.45)
13	Total comprehensive Income (11+12)	2,040.25	1,973.32	1,646.87	6,861.05
14	Profit / (Loss) Attributable to				
	Shareholders of the Company	2,049.05	2,031.54	1,647.94	6,913.56
	Non-Controlling Interests	(0.00)	(0.06)	-	(0.06)
		2,049.05	2,031.48	1,647.94	6,913.50
15	Other Comprehensive Income/(Loss) Attributable to				
	Shareholders of the Company	(8.80)	(58.16)	(1.07)	(52.45)
	Non-Controlling Interests	-	-	-	-
		(8.80)	(58.16)	(1.07)	(52.45)
16	Total comprehensive income attributable to:				
	Shareholders of the Company	2,040.25	1,973.38	1,646.87	6,861.11
	Non-Controlling Interests	(0.00)	(0.06)	-	(0.06)
		2,040.25	1,973.32	1,646.87	6,861.05
17	Paid-up equity share capital (Face Value of Re.1/- each)	886.52	886.52	846.52	886.52
18	Other Equity excluding revaluation reserve				63,077.91
19	Earnings Per Equity Share of Re.1/- each	2.31	2.40	1.95	8.16
	Basic / Diluted (not annualised)				



Signature

Notes:

- 1 The above consolidation results have been reviewed by the Audit Committee and has been approved by the Board of Directors at its meeting held on August 09, 2025. The Statutory Auditors have issued an un-modified conclusion report on the financial results.
- 2 These consolidation financial results of the Company have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India (SEBI).
- 3 VKT Pharma Private Limited is considered as an Associate Company for the consolidation in which the Company holds 34.83% as on June 30, 2025 in their equity. Accordingly, the results include appropriate share of the results of said Associate.
- 4 The Company has joint venture namely "Chemo SMS Enterprises SL" in which there were no financial operations during the reporting period, hence, this entity is not considered for consolidation.
- 5 During the financial year 2024–25, the Company has incorporated a subsidiary, SMS Peptides Private Limited, on November 1, 2024. The subsidiary did not commence any operational activities during the reporting period. However, the Company incurred certain capital raising and other miscellaneous expenses, which have been appropriately consolidated in the financial statements for the reporting period in compliance with the applicable Indian Accounting Standards (Ind AS).
- 6 The Company is engaged in the manufacturing of Active Pharmaceutical Ingredients and their intermediates and the same constitutes a single reportable business segment as per Ind AS108.
- 7 *Financial results for the quarter ended 31.03.2025 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the respective financial year, which were subjected to limited review by the statutory auditors. The figures have been regrouped/reclassified as necessary.

Place: Hyderabad

Date : August 09, 2025



For SMS Pharmaceuticals Limited

Ramesh Babu Potluri

Chairman and Managing Director

DIN : 00166381



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial 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 SMS Pharmaceuticals Limited,

1. We have reviewed the accompanying statement of unaudited consolidated financial results of SMS PHARMACEUTICALS LIMITED (the "Holding Company") and its subsidiary, Associate and Joint Venture (the Holding Company and its subsidiary, Associate & Joint Venture together referred to as 'the Group') for the quarter ended June 30, 2025 (the "statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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", 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 Engagement (SRE) 2410, *Review of Interim Financial information performed by the Independent Auditor of the Entity*, issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of personnel 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the share of profit/(loss) result of the following Subsidiary / Associate / Joint Venture:
 - a. SMS Peptides Private Limited (Subsidiary Company)
 - b. VKT Pharma Private Limited (Associate Company)
 - c. Chemo SMS Enterprises SL (Joint Venture)



5. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The consolidated financial results includes the unaudited financial statements/ financial results of associate namely VKT Pharma Private Limited which have been reviewed by their auditor whose financial statements / financial results reflect total assets of Rs. 30,170.08 lakhs as at 30th June 2025 total revenue of Rs. 5,886.88 lakhs, total net profit after tax of Rs.509.90 lakhs and total comprehensive income of Rs.511.74 lakhs for the quarter ended 30th June 2025.
7. The consolidated financial results also include the unaudited financial results of joint venture namely M/s Chemo SMS Enterprises SL in which there is no operations during the quarter ended June 30, 2025. Hence, there is no significant effect on the financial statements and not material to the group.
8. The consolidated financial results includes the unaudited financial statements/ financial results of Subsidiary namely SMS Peptides Private Limited which have been reviewed by us whose financial statements / financial results reflect total assets of Rs. 325.61 lakhs as at 30th June 2025 total revenue of Rs. Nil total net loss after tax of Rs.12.23 lakhs and total comprehensive loss of Rs.12.23 lakhs for the quarter ended 30th June 2025.

Our conclusion on the Statement is not modified in respect of the above matters.

Place: Hyderabad
Date: 09.08.2025

UDIN: 25200247BMUJKI7406



For Suryanarayana & Suresh.,
Chartered Accountants
F.R. No.006631S

Muktha Prabhakar
Partner
M. No. 200247