



June 30, 2021

BSE Limited Corporate Relationship Department Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai – 400 001. National Stock Exchange of India Limited Listing Department Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai – 400 051.

Scrip code: 512529

Symbol: SEQUENT

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on June 30, 2021 along with Audited Standalone & Consolidated Financial Results and Press Release for the quarter and year ended March 31, 2021

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors at its Meeting held today, *inter-alia*, considered and approved the Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2021. In this regard, kindly find enclosed the following:

- 1. Audited Consolidated Financial Results along with Independent Auditor's Review Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2021.
- 2. Audited Standalone Financial Results along with Independent Auditor's Review Report issued by the Statutory Auditors of the Company for the quarter and year ended March 31, 2021.
- 3. A copy of Press Release and Investors Presentation on Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2021.
- 4. The Board recommended a final dividend of Rs. 0.50 (25%) per equity share for the financial year ended March 31, 2021.

The Board Meeting commenced at 6:30 p.m. and concluded at 10:25 p.m.

Thanking you,

Yours faithfully, For **Sequent Scientific Limited**

Krunal Shah Company Secretary & Compliance Officer

Encl.: A/a



SeQuent Scientific Limited

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Independent Auditor's Report on the Quarterly and Year to Date 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 SeQuent Scientific Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of SeQuent Scientific Limited ("Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2021 ("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 ("Listing Regulations")

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited financial statements and other financial information of the subsidiaries, the Statement:

- i. includes the results of the entities as listed in Annexure 1 forming part of this Report;
- $|i_{\star}|$ are presented in accordance with the requirements of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group for the guarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

(i) We draw attention to Note 13 of the consolidated financial results, in respect of restated goodwill and foreign currency translation reserve as at April 1, 2019 and March 31, 2020 and restated Other Comprehensive Expenses for the year/period ended March 31, 2020, in the consolidated Ind AS financial information.



S R B C & CO LLP, a Limited Liability Parlnership with LLP identity No. AAB-4318 Regd. Office : 22, Camac Street, Block 'B', 3rd Floor, Kolkata-700 016

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(ii) We draw attention to note 14 of the consolidated financial results, wherein the management has referred to certain instances of non-adherences of the Company's accounting policy and instances of modifications to certain underlying documents, resulting in accelerated revenue recognition and its consequential impact in earlier quarters. Accordingly, the results for the quarter ended December 31, 2020 and earlier periods of the current financial year have been restated.

Our opinion is not modified in respect of these matters.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

 Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one



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resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group of which we are the independent auditors and whose financial information we have audited, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

Other Matter

The accompanying Statement includes the audited financial statements and other financial information, in respect of:

 14 subsidiaries, whose financial statements include total assets of Rs 118,250 lakhs as at March 31, 2021, total revenues of Rs 23,153 lakhs and Rs 82,355 lakhs, total net profit after tax of Rs. 1,168 lakhs and Rs. 3,153 lakhs, total comprehensive income/(loss) of Rs. (179 lakhs) and Rs. 608 lakhs, for the guarter and the year ended on that date respectively, and net cash outflows of Rs. 246 lakhs for the year ended March 31, 2021, as considered in the Statement which have been audited by their respective independent auditors.



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The independent auditor's report on the financial statements and financial information of these entities have been furnished to us by the Management and our opinion on the Statement in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph above.

The accompanying Statement includes unaudited financial statements and other unaudited financial information in respect of:

5 subsidiaries, whose financial statements and other financial information reflect total assets of Rs 3,013 lakhs as at March 31, 2021, and total revenues of Rs 107 lakhs and Rs 366 lakhs, total net loss after tax of Rs. 395 lakhs and Rs. 571 lakhs, total comprehensive loss of Rs. 539 lakhs and Rs. 662 lakhs, for the quarter and the year ended on that date respectively and net cash inflows of Rs. 6 lakhs for the year ended March 31, 2021, whose financial results and other financial information have not been audited by any auditor.

These unaudited financial statements and financial information have been approved and furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on such unaudited financial statements and financial information. In our opinion and according to the information and explanations given to us by the Management, these financial statements and financial information are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and financial information certified by the Management.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date restated figures up to the end of the third quarter of the current financial year (read with note 13 & 14 of the accompanying consolidated financial results), which were subjected to a limited review by us, as required under the Listing Regulations.

For **S R B C & CO LLP** Chartered Accountants ICA(Firm Registration Number: 324982E/E300003

per **Vikas Kumar Pansari** Partner Membership Number: 093649

UDIN: 21093649AAAACA6992 Place of Signature: Mumbai Date: June 30, 2021



Chartered Accountants

Annexure I to Auditor's Review Report

Name of the Entity

- 1. SeQuent Research Limited
- 2. Elysian Life Sciences Private Limited
- 3. Alivira Animal Health Limited, India

Including it's following subsidiary:

4. Alivira Animal Health Limited, Ireland

Including its following subsidiaries and sub subsidiaries:

- 5. Alivira Animal Health Australia Pty Limited
- 6. Alivira Animal Health UK Limited
- 7. Alivira Animal Health USA LLC
- 8. Alivira France S.A.S.
- 9. Alivira Italy S.R.L.
- 10. Aliviria Saude Animal Brasil Participacoes Ltda
- 11. Bremer Pharma GmbH
- 12. Comercial Vila Veterinaria De Lleida S.L.
- 13. Evanvet Distribuidora De Produtos Veterinarios Ltda (formerly known as Evance Saude Animal Ltda)
- 14. Fendigo BV
- 15. Fendigo SA
- 16. Interchange Veterinária Indústria E Comércio Ltda.
- 17. Laboratorios Karizoo, S.A.
- 18. Laboratorios Karizoo, S.A. DE C.V. (Mexico)
- 19. N-Vet AB
- 20. Phytotherapic Solutions S.L.
- 21. Provet Veteriner Ürünleri San. Ve Tic. A. Ş.
- 22. Topkim Topkapi Ilaç premiks Sanayi Ve Ticaret A.Ş.
- 23. Vila Viña Participacions S.L.





SEQUENT SCIENTIFIC LIMITED CIN: L99999MH1985PLC036685

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2021

SI. No,	Particulars	3 months ended 31-Mar-2021	Preceding 3 months ended 31-Dec-2020	Corresponding 3 months ended in previous period 31-Mar-2020	Current year ended 31-Mar-2021	Previous ye ended 31-Mar-202
		Audited (Refer note 12)	Unaudited * (Refer note 13 & 14)	Audited * (Refer note 12 & 13)	Audited	Audited * (Refer note 1
1	Revenue from operations	36,182.47	35,506.50	30,058.30	1,36,161.50	1,17,924
11	Other income	137,10	281.00	182,50	836,30	1,008,
[]]	Total income (I+II)	36,319.57	35,787.50	30,240.80	1,36,997.80	1,18,933.
IV	Expenses					6
	(a) Cost of materials consumed	15,757.10	15,116.60	13,695.00	58,866,50	51,169.
	(b) Purchases of stock-in-trade	3,548.85	4,098.74	1,965.20	14,501.90	8,889.
- 3	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(731.44)	(1,498.07)	(719.30)	(3,902.70)	446.
	(d) Employee benefits expense	5,390.50	4,585.00	4,174.50	18,722,30	16,505.
	(e) Finance costs	317.70	620.00	933.00	2,438.30	3,571.
	(f) Depreciation and amortisation expenses	1,268,30	1,158,50	1,309.20	5,059.80	5,062.
	(g) Other expenses	7,889.30	6,752.28	6,469.30	26,766.50	23,881.
	Total expenses (IV)	33,440.31	30,833.05	27,826.90	1,22,452.60	1,09,525.
v	Profit before tax and exceptional items (III-IV)	2,879.26	4,954.45	2,413.90	14,545.20	9,407.
vi	Exceptional items (Refer note 6)	(21.60)	-	-	882,30	÷
/11	Profit before tax (V-VI)	2,900.86	4,954.45	2,413.90	13,662.90	9,407.
	Tax expense / (credits)					
	Tax expense / (credits)	621.03	1,153.56	821.80	2 200 00	2 274
	(a) Current tax	and the second se	1.1. market 1. Market		3,209.90	2,274.
- 11	(b) Deferred tax	(60.96)	(28.62)	(231.10)	(286.00)	(1,048.
	(c) Current tax of prior period reversed Total tax expenses (VIII)	(11.60) 548.47	31.50 1,156.44	0.60 591.30	293.80 3,217.70	(23. 1,202.
	Profit after tax (VII-VIII)	2,352.39	3,798.01	1,822.60	10,445.20	8,204.
			-,,	.,		-,
	Other comprehensive income / (expenses)					
	Items that will not be reclassified to profit or loss	67.60	(10.50)	(68.10)	36.00	(71.)
- 10	(a) Re-measurement gain / (loss) on defined benefits plans	1,111.50	639.60	(1,265.30)	10,301.10	(4,836,
- 12	(b) Fair value gain / (loss) from investment in equity instruments (c) Income tax relating to items that will not be reclassified to profit or loss	1,111.00	039.00	(1,200.50)	(858.60)	(4,030,0
		(152.60)	(71.20)	11.00	(405.20)	12.0
	(d) Deferred tax relating to items that will not be reclassified to profit or loss	(152.00)	(71.20)	11.00	(400.20)	12.
	Items that will be reclassified to profit or loss	(727.60)	1,209.70	759.00	(1,270.70)	857,
	 (a) Exchange differences on translation of foreign operations (b) Exchange differences on net investment in foreign operations 	(781.60)	516.00	(993.70)	(1,360,20)	(1,023.
1.0	Total other comprehensive income / (expenses) (net of tax)	(482.70)	2,283.60	(1,557.10)	6,442.40	(5,060.
1	Total other comprehensive incomer (expenses) (net of tax)	(402.70)	2,203.00	(1,557.10)	0,442.40	(5,000.
r I	Total comprehensive income / (expenses), net of tax (IX+X)	1,869.69	6,081.61	265.50	16,887.60	3,143.
F	Profit attributable to:					
	Owners of the Company	2,063.29	3,551.61	1,685.50	9,544.20	6,990.
-	Non-controlling interest	289.10	246,40	137.10	901.00	1,214,1
	Other comprehensive income / (expenses) attributable to:					
-	Owners of the Company	(378.60)	2,066.20	(1,572.10)	6,500.40	(5,079.1
-	Non-controlling interest	(104.10)	217,40	15,00	(58.00)	18,9
T	Total comprehensive income / (expenses) attributable to:					
-	Owners of the Company	1,684.69	5,617.81	113,40	16,044.60	1,910.8
	Non-controlling interest	185.00	463.80	152.10	843.00	1,233.0
	Equity share capital (face value of ₹ 2 each)	4,967.40	4,967.40	4,967.40	4,967.40	4,967.4
	Other equity				67,797.70	63,743.0
	arnings per equity share:				1	
(1	face value of ₹ 2 each) (not annualised)					
	1) Basic (in ₹)	0.84	1,45	0.69	3.87	2.8
(2	2) Diluted (in ₹)	0.84	1.45	0.69	3.85	2.8
•	Restated					
S	ee accompanying notes to the audited consolidated financial results					
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AUDITED CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021

SI. No.	Particulars	As at 31-Mar-2021	As at 31-Mar-2020	<i>(≹ in Lakhs</i> As at 01-Apr-2019
		Audited	Audited * (Refer note 13)	Audited * (Refer note 13)
(A)	ASSETS		<u></u>	
1	Non-current assets		(*	
(a)	Property, plant and equipment	31,907.30	34,490,70	22,703.00
(b)	Capital work-in-progress	2,878.30	1,106.50	1,720.00
(c)	Goodwill	17,420.10	18,231.80	18,413.80
(d)	Other Intangible assets	4,333.90	4,934.50	5,013.90
(e)	Intangible assets under development	105,20	235,90	541,50
(f)	Financial assets (i) Investments	7 602 00	12 122 20	17,965.00
	(ii) Other financial assets	7,693.90 489.40	13,128.80 680.30	497.70
(g)	Deferred tax assets (net)	2,050.70	2,324.00	1,425.60
(h)	Income tax assets (net)	917.60	568.10	458.10
(i)	Other non-current assets	101.00	150.30	6,367.00
(.,	Total non-current assets	67,897.40	75,850.90	75,105.60
2	Current assets			
(a)	Inventories	26,435.70	21,941,70	20,010.30
(b)	Financial assets			
	(i) Investments	565.50	4,017.90	47.00
	(ii) Trade receivables	34,613,70	31,876,40	27,825.40
	(iii) Cash and cash equivalents	5,374.40	6,809.60	6,778.90
	(iv) Bank balances other than (iii) above	245.20	772.90	425.00
	(v) Loans	19.00	34.80	60.70
	(vi) Others financial assets	1,076.30	1,015.30	250.40
` ´	Income tax assets (net)	45.30	72.70	54.10
	Other current assets	2,983.40	3,872.40	4,546.90
	Total current assets	71,358.50	70,413.70	59,998.70
	Total Assets	1,39,255.90	1,46,264.60	1,35,104.30
в)	EQUITY AND LIABILITIES			
1	Equity			
a)	Equity share capital	4,967.40	4,967,40	4,937.40
	Other equity	67,797.70	63,743.00	62,048.40
	Non-controlling interest	4,866.50	4,473.70	4,025.10
	Total equity	77,631.60	73,184.10	71,010.90
	Liabilities			
II	Non-current liabilities			
	Financial Liabilities			
	(i) Borrowings	9,370.60	15,005.90	14,784.60
	(ii) Other financial liabilities	4,539.70	6,684.30	3,803.30
	Provisions	843.70	956.90	815.30
- 1 I I	Deferred tax liabilities (net) Other non-current liabilities	693.00 86.90	832.20 131.30	1,032.60 229.60
	Total non-current liabilities	15,533.90	23,610.60	20,665.40
	Current liabilities			
* 18	Financial liabilities	10 200 50	14 712 10	10 700 00
- 12	i) Borrowings ii) Trade payables	10,290.50 22,956.40	14,712.10 22.038.00	12,736.20 20,935.00
	iii) Other financial liabilities	8,233.60	8,814.00	7,060.60
r	Provisions	514.50	254.90	204_60
· 1	Current tax liabilities (net)	2,265.50	1,966.50	772.10
· •	Other current liabilities	1,829.90	1,684.40	1,719.50
· 13	otal current liabilities	46,090.40	49,469.90	43,428.00
т	otal Equity and Liabilities	1,39,255.90	1,46,264.60	1,35,104.30
	Restated			
	ee accompanying notes to the audited consolidated financial results	1		



SEQUENT SCIENTIFIC LIMITED

AUDITED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH 2021

Particulars	Year ended 31-Mar-21	Year ended 31-Mar-20
	Avertite of	Audited *
	Audited	(Refer note 13
Cash flow from operating activities		
Net profit before tax and exceptional items	14,545.20	9,407.5
Adjustments for:		
Depreciation and amortisation expenses	5,059.80	5,062.2
Unrealised forex loss (net)	421.60	548,8
Bad trade receivables written off	303.10	241.6
Allowance for doubtful trade receivables provided / (written back)	(213.20)	15,4
Finance costs	2,438.30	3,571.
Dividend income	(99.50)	(526.
Interest income	(62.60)	(150.
Miscellaneous income	(74.60)	
Profit on sale of property, plant and equipment (net)	(69.80)	(11.4
Gain on sale of investments	(257,90)	(36.
Property, plant and equipment written off	306.90	(000
Lease liability written back (net)	(75,70)	
Fair value gain on financial instruments at fair value through profit or loss	(1.70)	(40,
Share-based payment to employees	723.40	466.
perating profit before working capital changes	22,943.30	18,548.
Changes in working capital	22,545.50	10,040.
(Increase) in trade receivables, loans and advances and other assets	(2.047.50)	/E 0.91
	(3,947.50)	(5,081,7
(Increase) in inventories	(4,561.70)	(1,931.4
(Increase) / decrease in margin money and unpaid dividend accounts	527.70	(347.9
Increase in trade payables, other payables and provisions	892.90	1,531.3
et changes in working capital	(7,088.60)	(5,829.7
ash generated from operations	15,854.70	12,718.4
Income taxes paid (net)	(4,379.30)	(1,185.4
et cash generated from operating activities (A)	11,475.40	11,533.0
ash flow from investing activities:		
Purchase of property, plant and equipment and intangible assets	(5,283.00)	(4,072.2
Proceeds from disposal of property, plant and equipment and intangible assets	826.00	72.3
Proceeds from sale of long term investments	15,734.40	3.7
(Purchase) / sale of current investments (net)	3,573.00	(3,900.7
Interest received	69,10	143.5
Dividend received	93.30	526.4
Consideration paid on acquisition of additional share from NCI	(14,048.00)	-
et cash generated from / (used in) investing activities (B)	964.80	(7,227.0
ash flow from financing activities	1	
Proceeds from stock options exercised by employees	1,044.90	209.9
Proceeds from long-term borrowings	8,794.60	8,521,7
Payment of lease liabilities	(762.70)	(708.4
Repayment of long-term borrowings	(16,183.00)	(8,490.5
Proceeds from / (repayment of) short-term borrowings (net)	(4,353.10)	275.2
Interest and other borrowing cost paid	(2,275.00)	(3,305.2
Dividend distribution to Non-controlling interest (NCI)	(142.50)	(199.6
Equity contribution by NCI	1.40	4.2
Dividends paid		(485.6
Dividend distribution tax paid		(97.0
t cash used in financing activities (C)	(13,875.40)	and the second se
to cash used in mancing activities (0)	(13,675,40)	(4,275.3
Net increase in cash and cash equivalents during the year (A+B+C)	(1,435.20)	30.7
Cash and cash equivalents at beginning of the year	6,809.60	6,778.9
Cash and cash equivalents at end of the year	5,374.40	6,809.6
* Restated		
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SEQUENT SCIENTIFIC LIMITED

Notes:

1. The above audited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 30 June 2021

2. The Group has only one reportable segment viz. Pharmaceuticals, Accordingly, no separate disclosure of segment information has been made.

3. Information on Standalone Results:

Particulars	3 months ended 31-Mar-2021	Preceding 3 months ended 31-Dec-2020	Corresponding 3 months ended in previous period 31-Mar-2020	Current year ended 31-Mar-2021	Previous year ended 31-Mar-2020
×	Audited	Unaudited	Audited	Audited	Audited
Revenue from operations	6,947.90	6,846.06	6,229,40	26,545.70	22,733.30
Profit before tax	602.97	1,552,53	1,005 60	4,088,74	2,281.30
Profit after tax	464.28	1,172.54	681.60	3,211.34	2,134.14
Total comprehensive income / (expenses)	1,459.08	1,732,54	(607.50)	12,259.04	(2,724.06

4. Following outbreak of COVID-19 pandemic globally and in India, the Group has adopted measures to curb the spread of infections in order to protect health of its employees and business continuity with minimal disruption. Considering that the Group is in business of Animal Health Care which is considered to be an essential service in all the countries, the Group has presence, the Group's operations have not been significantly impacted and all its plants are operating at normal capacity. The impact of the global health pandemic may be different from that estimated as at the date of approval of these consolidated financial results and the management will continue to closely monitor any material changes to future economic conditions.

5. Pursuant to Share Purchase Agreement (SPA) entered between Agnus Holdings Private Limited and other promoters and CA Harbor Investments (Carlyle Group), Carlyle Group has acquired 53.02% shareholding of the Company and has been classified as promoter of the Company.

6. The transfer of control to Carlyle Group as explained in note 5 above, had resulted into following events -

(a) Accelerated vesting of unvested employee stock options and accordingly the Group had provided for this cost in the current year on an accelerated basis amounting to ₹ 309.30 lakhs.

(b) The Company during the year, had announced a one-time bonus to the existing employees not covered by ESOP Scheme of ₹ 190.40 lakhs.

(c) The Company had reviewed its operations in France and it has decided to wind up its operations. Accordingly, a provision of ₹ 382,60 lakhs was considered representing ₹ 66,70 lakhs in inventory, ₹ 8,50 lakhs in receivables and ₹ 307,40 lakhs in intangible assets.

7. During the year, the Company has acquired additional 7.5%, 15% and 40% stake from minority shareholders of Fendigo SA, Belgium, Fendigo BV. Netherland and Provet Veteriner Urunleri San, Ve Tic, A. S., Turkey (Provet) respectively through Alivira Animal Health Limited, Ireland, wholly owned step down subsidiary of the Company. Pursuant to which, these entities are now wholly owned step down subsidiaries of the Company.

8. The Australian Securities and Investment Commission, Australia vide letter dated 13 May 2020 has confirmed the strike off of Alivira Animal Health Australia Pty Ltd (step down foreign subsidiary). The impact of the same is immaterial in financial results.

9. The Code on Social Security, 2020 ('the Code') was notified in the Official Gazette on 29 September 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in the period in which the Code becomes effective and the rules framed thereunder are published.

10. The Group has recognised deferred tax credit of ₹ 861.00 lakhs and ₹ 1,438.00 lakhs for quarter and year ended 31 March 2021 respectively in one of the subsidiary company on reassessment of unrecognised tax credit by applying annual effective tax rate.

11. Government of India vide press release dated 31 December 2020 introduced the benefit of the Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) to all export goods with effect from (w.e.f) 01 January 2021. With the introduction of the RoDTEP scheme, the benefit of Merchandise Exports from India Scheme (MEIS) stood withdrawn w.e.f 01 January 2021. Considering that the rates of RoDTEP are yet to be notified, the Group has not accrued income relating to benefits of RoDTEP scheme for the period 01 January 2021 to 31 March 2021.

12. The above results includes the results for the quarter ended 31 March 2021 and 31 March 2020 being the balancing figure between audited figures in respect of the full financial year and the recast year to date published figures (read with note 14 below) up to the third quarter of the current and previous financial year.

13. During the year ended 31 March 2021, the Company has reviewed and revised the amounts of foreign currency translation of goodwill arising on acquisition of foreign subsidiaries. Goodwill arising on such business combinations is translated from functional currency of the respective foreign subsidiaries to INR. Hitherto, the Company was translating assets (other than goodwill) and liabilities of foreign subsidiaries including reserves on the date of acquisition, from functional statements of intermediate holding company from its functional currency into INR and treating differential amount over the translated reserves on the date of acquisition as goodwill. This change has resulted in reduction of goodwill and foreign currency into INR and treating differential amount over the translated reserves on the date of acquisition as goodwill. This change has resulted in reduction of goodwill and foreign currency into INR based on the \$5,565.60 lakhs and ₹3,683.40 lakhs as at 31 March 2020 and 01 April 2019, respectively. Consequently, Other Comprehensive Expenses for the year ended 31 March 2020 and results for the quarters / periods up to 31 December 2020 have been restated. There is no impact of the above change on the profit after any of the periods presented.



(₹ in Lakhs)

14. During the closing for the year ended 31 March 2021, the management detected: (a) certain instances, wherein revenue in respect of certain sales transactions of the Company and of a subsidiary company, was recognized on dates earlier to those allowed by the Group's revenue recognition policy (b) certain instances of modifications to certain underlying documents relating to revenue recognition, leading to non-adherence with the Group's accounting policy and processes. The management performed a detailed review including examination by an external independent agency, and traced all cases of such non-adherence, wherein recognition of revenue was accelerated from quarter to quarter during the current financial year. The impact of the aforesaid non-adherence on the financial results is as below.

		())	3 months ended 30-Jun-2020	3 months ended 30-Sep-2020 *	3 month ended 31-Dec-2020 *	Year to date for the period ended 31-Dec-2020
Revenue						
As reported			31,026.50	34,627.20	35,821,40	1,01,475,10
Impact of above adjustment			(1,500.47)	319.30	(314,90)	(1,496.07)
As adjusted			29,526.03	34,946 50	35,506.50	99,979.03
Profit before tax						
As reported			3,189,10	3,836,30	5,133,00	12,158 40
Impact of above adjustment	*		(553,72)	239.80	• (178.55)	(492,46)
As adjusted			2,635,38	4,076,10	4,954,45	11,665.94

The management has corrected the processes leading to such non-adherence related to revenue recognition and will continue to strengthen internal control system further and does not expect any continuing impact.

15. The previous period figures have been regrouped wherever necessary to conform to current period's presentation.

For SeQuent Scientific Limited

anich Manish Gupta

Managing Director

Place : Thane Date : 30 June 2021





12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028 India Tel +91 22 6819 8000

Independent Auditor's Report on the Quarterly and Year to Date Audited 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 of SeQuent Scientific Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of SeQuent Scientific Limited (the "Company") for the quarter and year ended March 31, 2021 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2021.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to note 9 of the standalone financial results, wherein the management has referred to certain instances of non-adherences of the Company's accounting policy, resulting in accelerated revenue recognition and its consequential impact in earlier guarters. Accordingly, the results for the guarter ended December 31, 2020 and earlier periods of the current financial year have been restated.

Our opinion is not modified in respect of this matter.



S R B C & CO LLP, a Limited Liability Partnership with LLP Identity No. AA8-4318 Regd. Office * 22, Camac Street, Block 'B', 3rd Floor, Kolkata-700 016

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or
 error, design and perform audit procedures responsive to those risks, and obtain audit evidence
 that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a
 material misstatement resulting from fraud is higher than for one resulting from error, as fraud
 may involve collusion, forgery, intentional omissions, misrepresentations, or the override of
 internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



Chartered Accountants

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of
 accounting and, based on the audit evidence obtained, whether a material uncertainty exists
 related to events or conditions that may cast significant doubt on the Company's ability to
 continue as a going concern. If we conclude that a material uncertainty exists, we are required to
 draw attention in our auditor's report to the related disclosures in the financial results or, if such
 disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit
 evidence obtained up to the date of our auditor's report. However, future events or conditions
 may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 and the published unaudited year-to-date restated figures up to the third quarter of the current financial year (read with note 9 of the accompanying standalone financial results), which were subjected to a limited review by us, as required under the Listing Regulations.

For **S R B C & CO LLP** Chartered Accountants ICAI firm Registration Number: 324982E/E300003

per Vikas Kumar Pansari Partner Membership Number: 093649

UDIN: 21093649AAAABZ6604 Place of Signature: Mumbai Date: June 30, 2021



		ENT SCIENTIFIC LI 999999MH1985PLC0				
	STATEMENT OF AUDITED STANDALONE FINANCIAL RE			EAR ENDED 31 MA	RCH 2021	
						(t in Lakh
		3 months ended	Preceding 3	Corresponding 3	Current year	Previous yea
		31-Mar-2021	months ended 31-Dec-2020	months ended in	ended 31- Mar-2021	ended
SL No	Particulars		31-Dec-2020	previous period 31-Mar-2020	31- Mar-2021	31-Mar-2020
		AUDITED	UNAUDITED	AUDITED	AUDITED	AUDITED
_		(Refer note 10)	(Refer note 9)	(Refer note 10)		
1	Revenue from operations	6,947.90	6,846.06	6,229.40	26,545 70	22,733.30
11	Other income	592,10	566,90	305 30	1,996.60	1,456 1
111	Total income (I+II)	7,540.00	7,412.96	6,534.70	28,542.30	24,189.40
IV						
	(a) Cost of materials consumed	3,281,52	2,927.08	3,009.10	11,588,10	10,869 10
	(b) Purchases of stock-in-trade	202.23	402.47	98,10	854.50	824 3
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(482_10)	(816.54)	(480,30)	(1,556.00)	(389.2)
	(d) Conversion and processing charges	1,386,17	1,285.36	1,126,10	4,874 70	4,050.40
	(e) Employee benefits expense	662,80	503,30	437.60	2,241.90	1,709.70
	(f) Finance costs	25,00	60,20	122,90	268.00	503.5
	(g) Depreciation and amortisation expenses	260,70	219,30	230,60	912.80	895,04
	(h) Other expenses	1,609.41	1,279,26	985.00	5,013.46	3,445.3
	Total expenses (IV)	6,945.73	5,860.43	5,529.10	24,197.46	21,908,10
v	Profit before tax and exceptional items (III-IV)	594.27	1,552.53	1,005.60	4,344.84	2,281,3
vi	Exceptional items (Refer note 5)	(8.70)	2.0	141	256,10	
VII	Protit before tax (V-VI)	602,97	1,552.53	1,005.60	4,088.74	2,281.3
/111	Tax expense / (credits)					
	(a) Current tax	112.30	274,73	193.20	730.50	318 27
	(b) Deferred tax	56.69	105.26	130,80	268.90	(171.11
	(c) Current tax of prior period reversed	(30.30)			(122.00)	(11 11 -
	Total tax expenses (VIII)	138.69	379.99	324.00	877.40	147.16
x	Profit after tax (VII-VIII)	464.28	1,172,54	681.60	3,211.34	2,134.14
	Other comprehensive income / (expenses)					
	Items that will not be reclassified to profit or loss	17.00	17 400	(22.22)	(1.50)	(00.7)
	(a) Re-measurements gain / (loss) on defined benefits plans	17.80	(7.40)	(33.00)	(4.50)	(29.70
- 1	(b) Fair value gain / (loss) from investment in equity instruments (refer note 6)	1,111.50	639.60	(1,265.30)	10,301.10	(4,836.80
	(c) Income tax relating to items that will not be reclassified to profit or loss	1424 50	(72.20)	9.20	(858.60)	-
- 1	(d) Deferred tax relating to items that will not be reclassified to profit or loss	(134,50)			(390.30)	8.30
	Total other comprehensive income/ (expenses) (net of tax)	994.80	560.00	(1,289.10)	9,047.70	(4,858.20
4	Total comprehensive income / (expenses), net of tax (IX+X)	1,459.08	1,732.54	(607.50)	12,259.04	(2,724.06
	Equity share capital (face value of ₹ 2 each)	4,967,40	4,967.40	4,967_40	4,967.40	4,967,40
m	Other equity				97,983,83	83,654.34
	Earnings per equity share: (face value of ₹ 2 each) not annualised)					
	1) Basic (in ₹)	0.19	0.48	0.28	1.30	0.88
(2) Diluted (in ₹)	0.19	0.48	0.28	1.30	0.87
5	See accompanying notes to audited standalone financial results					



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AUDITED STANDALONE BALANCE SHEET AS AT 31 MARCH 2021 The fact of the set of the se	Sequent scientier i miter		
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	Total equity and liabilities	1 10 212 20	
		1,10,412.20	50,101.00

SEQUENT SCIENTIFIC LIMITED

AUDITED STANDALONE CASH FLOW STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Particulars	Year ended 31-Mar-2021	Year ended 31-Mar-2020
	Audited	· Audited
Cash flows from operating activities		
Net profit before tax and exceptional items	4,344_84	2,281.3
Adjustments for:		
Depreciation and amortisation expenses	912.80	895,00
Property, plant and equipment written off	219.90	
Trade receivables written back	(2.90)	
Unrealised forex gain (net)	(105.80)	(108.20
Finance costs	268.00	503.50
Dividend income	(99.40)	(526.40
Fair value of corporate guarantee income	(14.00)	(15,50
Interest income	(1,071.40)	(637.20
Profit on sale of property, plant and equipment (net)	(0_90)	(0.20
Share-based payments to employees	255.20	145.00
Corporate guarantee commission	(93.70)	(51.80
Gain on sale of investments	(156.10)	-
Fair value gain on financial instruments measured at fair value through profit or loss		(29.90
Operating profit before working capital changes	4,456.54	2,455.60
Changes in working capital		
(Increase) in trade receivables, loans and advances and other assets	(646.50)	(21,60
(Increase) in inventories	(1,437.10)	(609.00
(Increase)/decrease in margin money and unpaid dividend accounts	54.00	(3.40
Increase/(decrease) in trade payables, other payables and provisions	(517.44)	1,417.50
Net change in working capital	(2,547.04)	783.50
Cash generated by operations	1,909.50	3,239.10
Income taxes paid (net)	(1,675.70)	(218.70
Net cash generated from operating activities (A)	233.80	3,020.40
Cash flows from investing activities		
Purchase of property, plant and equipments and intangible assets	(951.80)	(539.20
Proceeds from disposal of property, plant and equipments and intangible assets	2.30	0,40
Purchase of current investments	(15,709.00)	(2,040.00
Sale of current investments	17,735.00	-
Proceeds from sale of long term investments	15,734.40	200.00
Interest received	97.60	83,90
Dividend received	91,60	526.40
Net cash generated from / (used in) investing activities (B)	17,000.10	(1,768.50
Cash flows from financing activities		
Proceeds from / (repayment of) short-term borrowings (net)	(917.20)	(449.30
Payment of principal portion of lease liabilities	(46.70)	(39.00)
Loan given to subsidiary company	(15,345.00)	-
Loan repaid by subsidiary company	96,00	730.00
Proceeds from long-term borrowings		2,361.70
Repayment of long-term borrowings	(2,083,70)	(2,817.00)
Proceeds from stock options exercised by employees	1,044.90	209,90
Interest and other borrowing cost paid	(226.00)	(484.90
Dividend paid		(485.60)
Dividend distribution tax paid	÷	(97.00)
let cash used in financing activities (C)	(17,477.70)	(1,071.20)
et increase/ (decrease) in cash and cash equivalents during the year (A+B+C)	(243.80)	180.70
ash and cash equivalents at the beginning of the year	287.30	106.60
ash and cash equivalents at the end of the year	43.50	287.30



		Seo						
lote	۱¢'	SEQUENT SCIEN	TIFIC LIMITED					
1 The above audited standalone financial results have been reviewed by the Audit Committee and approved by the meeting held on 30 June 2021.								
2	The Company has only one reportable segment viz. Pharmaceuticals. Accordingly, no separate disclosure of segment info been made.							
3	Following outbreak of COVID-19 pandemic order to protect health of its employees an Animal Health Care which is considered to its plants are operating at normal capacity of approval of these standalone financial of economic conditions.	d business continuity wir be an essential service The impact of the globa	th minimal disruption. (, the Company's opera al health pandemic may	Considering that the Co tions have not been si be different from that	ompany is in business ignificantly impacted ar estimated as at the da			
4	Pursuant to Share Purchase Agreement (SPA) entered between Agnus Holdings Private Limited and other promoters and CA Harbe Investments (Carlyle Group), Carlyle Group has acquired 53.02% shareholding of the Company and has been classified as promoter of the Company.							
5	The transfer of control to Carlyle Group as explained in note 4 above, had resulted into following events- (a) Accelerated vesting of unvested employee stock options and accordingly during the year the Company had provided for this cost in the current year on an accelerated basis amounting to ₹ 128.00 lakhs; and (b) The Company during the year, had announced a one-time bonus to the existing employees not covered by ESOP Scheme of ₹ 128.10 lakhs.							
5	During the quarter ended September 2020, profit earned ₹ 4,913.90 lakhs is transferred from other comprehensive income to reserves on sale of Investments classified at fair value through other comprehensive income							
	The Code on Social Security, 2020 ('the Code') was notified in the Official Gazette on 29 September 2020. The effective date from which the changes are applicable is yet to be notified and the rules are yet to be framed. Impact, if any, of the change will be assessed and accounted in the period in which the Code becomes effective and the rules framed thereunder are published.							
	Government of India vide press release da Taxes on Exported Products (RoDTEP) to a scheme, the benefit of Merchandise Export rates of RoDTEP are yet to be notified, the January 2021 to 31 March 2021.	Il export goods with effe s from India Scheme (N	ct from (w.e.f) 01 Janu MEIS) stood withdrawr	ary 2021. With the intro w.e.f 01 January 202	oduction of the RoDTE 21. Considering that th			
	During the closing for the year ended March	31, 2021, the managem	nent detected certain in	stances, wherein reve	nue in respect of certai			
	During the closing for the year ended March 31, 2021, the management detected certain instances, wherein revenue in respect of certai sales transactions of the Company, was recognized on dates earlier to those allowed by the Company's revenue recognition polic							
	leading to non-adherence with the Company	's accounting policy. Th	e management perforn	ned a detailed review i	ncluding examination b			
	an external independent agency, and trace	ed all cases of such no	on-adherence,wherein	recognition of revenue	e was accelerated from			
0	quarter to quarter during the current financia	year. The impact of the	aforesaid non-adherer	nce on the financial res	ults is as below (<i>t in Lakhs</i>)			
		3 months ended 30-Jun-2020	3 months ended 30-Sep-2020*	3 months ended 31-Dec-2020*	Year to date figure for the period ended 31-Dec-2020			
	Revenue from operations	5 004 40		7 057 00	10.015 70			
- 11	As Reported mpact of above adjustment	5,924.40 (389.70)	6,964.10 252.94	7,057 20 (211.14)	19,945.70 (347.90)			
1		5,534.70	7,217.04	6,846.06	19,597.80			
1	As Adjusted	- I						
1								
1	As Adjusted Profit before tax As Reported	879.70	1,368.00	1,611.10	3,858.80			
1 1 1 1 1 1	Profit before tax As Reported mpact of above adjustment	(112.20)	62,54	(58,57)	(108.23)			
	Profit before tax As Reported mpact of above adjustment As Adjusted	(112.20) 767.50	Contraction Description	10. 10. 10. 10. 10. 10. 10. 10. 10. 10.	3,858.80 (108.23) 3,750.57			
	Profit before tax As Reported mpact of above adjustment	(112.20) 767.50 d sses leading to such n	62.54 1,430.54	(58,57) 1,552.53	(108.23) 3,750.57			
	Profit before tax As Reported mpact of above adjustment As Adjusted adjusted for the impact of the previous perior The management has corrected the proce	(112.20) 767.50 d sses leading to such n i does not expect any co he quarter ended 31 Mi	62.54 1,430.54 non-adherence related ontinuing impact. arch 2021 and 31 Mar	(58.57) 1,552.53 to revenue recognitio rch 2020 being the ba	(108.23 3,750.5; on and will continue t			

For SeQuent Scientific Limited

itel Manish Gupta Managing Director

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Place : Thane Date: 30 June 2021