JFL LIFE SCIENCES LIMITED

Just For Life

Date: 02-11-2026

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

Dear Sir/Madam,

SUB: OUTCOME OF BOARD MEETING HELD ON MONDAY, NOVEMBER 02, 2026

NSE SYMBOL: JFLLIFE; ISIN: INE0LA901015

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that a meeting of the Board of Directors of JFL Life Sciences Limited ("the Company") has been held on **Monday, November 02, 2026, at 02:00 P.M. which concluded at 03:50 PM** and Board has inter alia considered and approved the Standalone Un-audited financial results for the quarter & half-year ended September 30, 2026. A copy of the said unaudited financial results along with the Limited Review Report are enclosed herewith in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Please acknowledge and take the same on your records

Thanking you,

For JFL LIFE SCIENCES LIMITED
PATEL SMIRAL A
Digitally signed by PATEL SMIRAL A
Date: 2026.11.02 16:03:36 +05'30'
SMIRAL ASHWINKUMAR PATEL
Managing Director
DIN: 00769486

Encl: A/a

Doshi Doshi & Co
Chartered Accountants

Independent Auditor's Review Report on the Unaudited Financial Results of JFL LIFE SCIENCES LIMITED for the Quarter and Half Year Ended September 30, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors
JFL LIFE SCIENCES LIMITED
309, Satyam Mall, Opp. Saman Complex,
Nr. Vishweshwar Mahadev Mandir, Settelite,
Ahmedabad, Gujarat, India, 380015

1. We have reviewed the accompanying statement of unaudited financial results of **JFL Life Sciences Limited** (the 'Company') for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (the "Statement"), being submitted by the Company pursuant to the requirements 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 Company's Management and approved by the 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 and in compliance with 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

   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. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as 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 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: 153683W

DOSHI DOSHI & CO FRN: 153683W Chartered Accountants

Chintan R. Doshi
Partner
Membership No.:158931
UDIN: 26158931ZABGBK1664

Place: Ahmedabad
Date: November 2, 2026

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Mumbai - 400104.

JFL LIFE SCIENCES LIMITED

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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs. In Lakhs)

Sr. No.	PARTICULARS.	Quarter Ended on			6 Months Ended on		Year Ended on
		30.09.2026 (Unaudited)	30.06.2026 (Unaudited)	30.09.2025 (Unaudited)	30.09.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)
	INCOMES						
I	Revenue from Operations	9,864.58	1,110.25	2,990.65	10,974.82	4,149.19	13,138.26
II	Other Income	0.30	1.78	1.20	2.07	1.48	6.90
III	Total Income (I + II)	**9,864.87**	**1,112.02**	**2,991.85**	**10,976.90**	**4,150.67**	**13,145.16**
IV	**EXPENSES**						
(a)	Cost of materials consumed	8,805.62	740.19	2,664.99	9,545.81	3,424.22	11,505.53
(b)	Changes of Inventories of Finished Goods, Work in Progress, Stock in Trade	147.08	(61.55)	(13.31)	85.53	(5.21)	(7.52)
(c)	Employee benefits expense	19.60	27.61	26.45	47.21	49.66	111.56
(d)	Finance Cost	67.54	30.16	44.26	97.70	68.74	210.59
(e)	Depreciation and Amortisation Expense	32.13	31.81	26.83	63.94	53.23	107.52
(f)	Other Expenses	227.72	194.68	21.02	422.40	195.67	357.57
	TOTAL EXPENSES (IV) (a to f)	**9,299.69**	**962.90**	**2,770.23**	**10,262.59**	**3,786.30**	**12,285.26**
V	**Profit/(Loss) before Exceptional Items and Tax (III-IV)**	**565.19**	**149.12**	**221.62**	**714.31**	**364.37**	**859.90**
VI	Exceptional Items & Extraordinary Item	-	-	-	-	-	-
VII	**Profit/ (Loss) Before Tax (V-VI)**	**565.19**	**149.12**	**221.62**	**714.31**	**364.37**	**859.90**
VIII	**TAX EXPENSES**						
(a)	Current Tax	142.00	37.57	70.82	179.58	93.43	215.82
(b)	Deffered Tax	0.46	0.17	(46.66)	0.63	(1.12)	3.98
	Total Tax Expenses	**142.46**	**37.75**	**24.16**	**180.21**	**92.31**	**219.80**
IX	**NET PROFIT / (LOSS) AFTER TAX**	**422.72**	**111.37**	**197.47**	**534.10**	**272.06**	**640.10**
X	**Items that will not be reclassified to profit or loss**						
(i)	Re-measurement gains / (loss) on defined benefit plans	1.13	(0.28)	(0.58)	0.85	(0.67)	1.70
(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0.29)	0.07	(0.02)	(0.21)	-	(0.43)
	Other comprehensive income, net of tax	**0.85**	**(0.21)**	**(0.61)**	**0.64**	**(0.67)**	**1.27**
	Total comprehensive income for the quarter / year	**423.57**	**111.16**	**196.86**	**534.73**	**271.39**	**641.38**
XI	Paid up Equity Share Capital	3,299.53	3,299.53	3,299.53	3,299.53	3,299.53	3,299.53
	(Rs. 10 Face value per share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XII	Other Equity						1,287.39
XIII	**Earning Per Share (In Rupees)**						
(i)	Basic	1.28	0.34	0.60	1.62	0.82	1.94
(ii)	Diluted	1.28	0.34	0.60	1.62	0.82	1.94

NOTES:

1 These financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on November 2, 2026. The Statutory Auditors have carried out a limited review of the financial results for the quarter and half year ended September 30, 2026.

2 Financial results for all the periods presented have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2021 (as amended from time to time) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3 Company has only one reportable segment - Pharmaceuticals Manufacturing.

4 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

For JFL Life Sciences Limited

Smiral A. Patel
Managing Director
DIN : 00769486
Date : November 2, 2026
Place : Ahmedabad

JFL Life Sciences Limited

Registered Office Address : 309, Satyam Mall, Opp. Saman Complex, Nr.Vishweshwar Mahadev Mandir, Satellite, Ahmedabad-380015.
Unit-I : 615, G.I.D.C. Estate Kerala, Bavla, Ahmedabad, Gujarat-382220.
Unit-II : 406,407, G.I.D.C. Kerala, Bavla, Ahmedabad, Gujarat-382220.
CIN : L24230GJ2010PLC060417 | Contact No.: 9377295575 | Email : info@jfllifesciences.com | Website : www.jfllifesciences.com

JFL LIFE SCIENCES LIMITED

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STATEMENT OF ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2026

(Rs. In Lakhs)

PARTICULARS	AS AT 30 Sep 2026	AS AT 31 Mar 2026
	UNAUDITED	AUDITED
Assets		
Non-current assets		
Property, plant and equipment	1,133.03	1,195.21
Right of Use Assets	257.03	258.75
Non - Current Financial Assets		
(i) Other financial assets	20.69	20.62
Total Non-Current Assets	**1,410.75**	**1,474.58**
Current assets		
Inventories	3,366.74	3,454.80
Current Financial assets		
(i) Trade receivables	9,036.68	5,326.06
(ii) Cash and cash equivalents	19.39	86.30
(iii) Bank balances other than cash and cash equivalents	62.20	59.91
(iv) Other financial assets	0.16	2.46
Other current assets	1,035.95	220.50
Total Current Assets	**13,521.12**	**9,150.03**
Total Assets	**14,931.87**	**10,624.61**
Equity and liabilities		
Equity		
Equity share capital	3,299.53	3,299.53
Other equity	1,822.12	1,287.39
Total equity	**5,121.65**	**4,586.92**
Liabilities		
Non-current liabilities		
Non - Current Financial liabilities		
i. Borrowings	980.28	688.19
Provisions	13.15	13.94
Deferred tax liabilities (Net)	37.35	36.72
Total Non-Current Liabilities	**1,030.78**	**738.85**
Current liabilities		
Current Financial liabilities		
i. Borrowings	1,184.90	1,484.69
ii. Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	6,406.65	2,928.31
iii. Other financial liabilities	0.02	7.23
Contract liabilities	287.24	351.18
Other current liabilities	177.38	32.33
Provisions	117.08	65.26
Current tax liabilities (Net)	606.16	429.85
Total current liabilities	**8,779.44**	**5,298.84**
Total liabilities	**9,810.22**	**6,037.69**
Total equity and liabilities	**14,931.87**	**10,624.61**

For JFL Life Sciences Limited

JFL Life Sciences Limited

Smiral A. Patel
Managing Director
DIN : 00769486
Date : November 2, 2026
Place : Ahmedabad

Registered Office Address : 309, Satyam Mall, Opp. Saman Complex, Nr.Vishweshwar Mahadev Mandir, Satellite, Ahmedabad-380015.
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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2026

(Rs.In Lakhs)

Particulars	For the Half Year ended 30 September 2026	For the Year ended 31 March 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	**714.94**	**861.18**
Finance cost	97.70	210.59
Depreciation and amortisation income	63.94	107.52
Interest income	(0.07)	(2.56)
Operating profit before working capital changes	**876.51**	**1,176.72**
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets:		
Non Current - Other financial assets	(0.07)	(3.26)
Inventories	88.07	(1,130.69)
Trade Receivables	(3,710.62)	(1,876.93)
Other Current Assets	(815.45)	(293.25)
Adjusted for Increase/(Decrease) in operating liabilties:		
Trade Payables	3,478.34	1,349.70
Provisions	51.03	57.71
Contract Liabilities	(63.94)	247.65
Other Current Financial Liabilites	145.05	43.47
Cash generated (used in)/from operations	**48.92**	**(428.87)**
Income tax paid	(3.26)	(4.20)
Net cash flow generated (used in)/from operating activities (A)	**45.66**	**(433.08)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment	(0.04)	(337.85)
Interest received	2.37	0.27
Proceeds / (Investment) from fixed deposits	(2.29)	(56.91)
Net cash flow from/(used in) investing activities (B)	**0.03**	**(394.48)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Long and short-term borrowings taken / (repaid)	(7.70)	1,113.85
Finance cost	(104.90)	(203.39)
Net cash flow from / (used in) financing activities (C)	**(112.60)**	**910.46**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**(66.90)**	**82.91**
Cash and cash equivalents at the beginning of the period	86.30	3.39
Cash and cash equivalents at the end of the period	**19.39**	**86.30**

For JFL Life Sciences Limited

JFL Life Sciences Limited

Smiral A. Patel
Managing Director
DIN : 00769486
Date : November 2, 2026
Place : Ahmedabad