Nectar Lifesciences Ltd.

Ref. No.: NLL/CS/2026- 750 **November 14, 2026**

To,

1. National Stock Exchange of India Limited
Listing Department,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai 400 051
Symbol: NECLIFE

2. BSE Limited
Corporate Relationship Department,
P J Towers, Dalal Street,
Mumbai 400 001
Scrip Code: 532649

Sub: Outcome of Board Meeting

Ref.: Regulation 30 and 33 of Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulation").

Dear Sir/ Madam,

We wish to inform you that the board of directors of Nectar Lifesciences Limited in their meeting held on November 14, 2026, have, inter-alia, noted, decided and approved the unaudited standalone and consolidated financial results for the quarter and half year ended on September 30, 2026, which are enclosed herewith along with the limited review reports of the auditors thereon.

The Board Meeting commenced at 10:30 A.M. IST and concluded at 11:45 A.M. IST.

Kindly take the same on record.

Thanking you,

Yours faithfully,
For **Nectar Lifesciences Limited**

Sanjaymohan Singh Rawat
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(Sanjaymohan Singh Rawat)
Company Secretary & Compliance Officer

Independent Auditor's review report on the Quarterly and Year to date 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 of,
Nectar Lifesciences Limited,
Village Saidpura, Tehsil Derabassi,
Distt. S.A.S. Nagar (Mohali) Punjab

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Nectar Lifesciences Limited ("the Company") for the quarter and six months ended 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.

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 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). 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

DEEPAK JINDAL & CO. CHARTERED ACCOUNTANTS FRN023023N CHANDIGARH

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.

4. Based on our review conducted as stated in paragraph 3 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 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 SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Deepak Jindal & Co.
Chartered Accountants
Firm Regn. No. 023023N

DEEPAK JINDAL & CO. CHARTERED ACCOUNTANTS FRN023023N CHANDIGARH

Kanav Kaushal
Partner
M. No. 517148
UDIN: 26517148XSLYHF6409

Date: 14 Nov 2026
Place: Chandigarh

Independent Auditors' review report on the Quarterly and Year to date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

To
The Board of Directors
Nectar Lifesciences Limited
Village Saidpura, Tehsil Derabassi,
Distt. S.A.S. Nagar (Mohali) Punjab

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Nectar Lifesciences Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter and six months ended September 30, 2026 ("the Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 compiled from the related consolidated financial statements and 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 thereunder and other accounting principles generally accepted in India and the relevant requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial & 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.

DEEPAK JINDAL & CO.
CHARTERED ACCOUNTANTS
FRN023023N
CHANDIGARH

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the subsidiaries listed as below: -
   a. Neclife PT, Unipessoal LDA (Inoperative)
   b. Avensis Exports Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, including the matter in which it is to be disclosed, or that it contains any material misstatement.

6. The unaudited consolidated financial results include the unaudited interim financial information of the subsidiary which have not been reviewed by their auditors, whose interim financial information without consolidation eliminations reflects total revenue of Nil, total net loss after tax of ₹222.09 Lakhs, total comprehensive loss of ₹222.09 million for the quarter ended September 30, 2026 and total revenue of Nil, total net loss after tax of ₹448.34 Lakhs, total comprehensive loss of ₹448.34 lakhs for the six months ended September 30, 2026, as considered in the Statement. The unaudited financial information has been approved and furnished to us by the management. Our conclusion in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited financial information. According to the information and explanations given to us by management, this interim financial information's are not material to the Group.

Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the management.

For Deepak Jindal & Co.
Chartered Accountants
Firm Regn. No. 023023N

DEEPAK JINDAL & CO. CHARTERED ACCOUNTANTS FRN023023N CHANDIGARH

(Kanav Kaushal)
Partner
M. No. **517148**
UDIN: 26517148LGEESD3613

Date: 14 Nov 2026
Place: Chandigarh

NECTAR LIFESCIENCES LIMITED

Regd.Office: Showroom no. 8, First Floor, Patiala Complex, Barwala Road, Dera Bassi,
Distt. S.A.S Nagar, Punjab- 140 507, INDIA, Email : cs@neclife.com, Website : www.neclife.com, [CIN: L21000PB1995PLC016664]

Statement of Standalone Financial Results for the Quarter and half year ended 30.09.2026 (Rs. in Lacs)

S. No.	Particulars	Quarter Ended			Half Year		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25 Restated	30-Sep-26	30-Sep-25 Restated	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Continuing Operations						
I	**Income from Operations**						
	Sales	1.10	1.45	-	2.55	-	-
	Other operating Income	-	42.76	71.45	42.76	72.08	201.05
II	Other Income	1,702.42	585.26	2.62	2,287.68	32.93	728.04
III	**Total Income (I + II)**	**1,703.52**	**629.47**	**74.07**	**2,332.99**	**105.01**	**929.09**
IV	**Expenses**						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	2.75	-	2.75	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.38	(1.38)	-	-	-	-
	(d) Employee benefits expense	85.86	103.28	2.01	189.14	4.03	190.36
	(e) Finance costs	(0.01)	15.69	-	15.68	-	3,612.52
	(f) Depreciation and amortisation expense	10.89	11.06	11.13	21.95	19.84	34.26
	(g) Other expenses	578.06	2,663.56	14.46	3,241.62	21.14	5,878.94
	Total Expenses (IV)	**676.18**	**2,794.96**	**27.60**	**3,471.14**	**45.01**	**9,716.08**
V	**Profit/(Loss) before exceptional items and tax from continuing operations (III-IV)**	**1,027.34**	**(2,165.49)**	**46.47**	**(1,138.15)**	**60.00**	**(8,786.99)**
VI	Exceptional item	-	-	-	-	-	-
VII	**Profit/(Loss) before from continuing operations (V- VI)**	**1,027.34**	**(2,165.49)**	**46.47**	**(1,138.15)**	**60.00**	**(8,786.99)**
VIII	**Tax Expense of continuing operations**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	448.89	(819.87)	16.24	(370.98)	20.97	(3,052.88)
IX	**Profit for the period from continuing operations (VII-VIII)**	**578.45**	**(1,345.62)**	**30.23**	**(767.17)**	**39.03**	**(5,734.11)**
	Discontinued Operations						
	Profit before tax from discontinued operations	(129.07)	49.35	(27,098.70)	(79.72)	(36,787.67)	(53,765.51)
	Exceptional item (Gain on slump sale)	-	-	-	-	-	16,337.32
	Tax expenses of discontinued operations	(45.11)	17.25	(9,467.90)	(27.86)	(12,824.98)	(13,873.82)
	Profit for the period from discontinued operations	**(83.96)**	**32.10**	**(17,630.80)**	**(51.86)**	**(23,962.69)**	**(23,554.37)**
	Total Profit for the period	**494.49**	**(1,313.52)**	**(17,600.57)**	**(819.03)**	**(23,923.66)**	**(29,288.48)**
	Other Comprehensive Income						
	Items that will not be reclassified subsequently to profit or loss						
	Remeasurement of the net defined benefit liability/asset	-	-	-	-	-	12.18
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(4.26)
	Items that will be reclassified subsequently to profit or loss						
	Foreign Exchange Translation Reserve (Net of Tax)	-	-	-	-	-	-
	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income, (Net of Tax)	**-**	**-**	**-**	**-**	**-**	**7.92**
	Total Comprehensive Income for the period	**494.49**	**(1,313.52)**	**(17,600.57)**	**(819.03)**	**(23,923.66)**	**(29,280.56)**
X	Earnings per Share (EPS) (Equity shares of Re. 1/- each fully paid up) (before and after exceptional item)						
	a) Basic continuing operations (In Rs.)	0.30	(0.69)	0.01	(0.39)	0.02	(2.62)
	b) Diluted continuing operations (In Rs.)	0.30	(0.69)	0.01	(0.39)	0.02	(2.62)
	c) Basic discontinued operations (In Rs.)	(0.04)	0.02	(7.86)	(0.03)	(10.69)	(10.78)
	d) Diluted discontinued operations (In Rs.)	(0.04)	0.02	(7.86)	(0.03)	(10.69)	(10.78)
	e) Basic continuing & discontinued operations (In Rs.)	0.25	(0.68)	(7.85)	(0.42)	(10.67)	(13.40)
	f) Diluted continuing & discontinued operations (In Rs.)	0.25	(0.68)	(7.85)	(0.42)	(10.67)	(13.40)

Statement of Consolidated Financial Results for the Quarter and half year ended 30.09.2026 (Rs. in Lacs)

S. No.	Particulars	Quarter Ended			Half Year		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25 Restated	30-Sep-26	30-Sep-25 Restated	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Continuing Operations						
I	**Income from Operations**						
	Sales	1.10	1.45	-	2.55	-	-
	Other operating Income	-	42.76	71.45	42.76	72.08	201.05
II	Other Income	1,405.71	291.99	2.62	1,697.70	32.93	728.04
III	**Total Income (I + II)**	**1,406.81**	**336.20**	**74.07**	**1,743.01**	**105.01**	**929.09**
IV	**Expenses**						
	(a) Cost of Materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	2.75	-	2.75	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1.38	(1.38)	-	-	-	-
	(d) Employee benefits expense	88.95	106.37	2.01	195.32	4.05	191.22
	(e) Finance costs	(0.01)	15.69	-	15.68	0.01	3,612.52
	(f) Depreciation and amortisation expense	10.89	11.06	11.13	21.95	19.79	34.26
	(g) Other expenses	578.40	2,663.66	14.46	3,242.06	21.15	5,878.98
	Total Expenses (IV)	**679.61**	**2,798.15**	**27.60**	**3,477.76**	**45.00**	**9,716.98**
V	**Profit/(Loss) before exceptional items and tax from continuing operations (III- IV)**	**727.20**	**(2,461.95)**	**46.47**	**(1,734.75)**	**60.01**	**(8,787.89)**
VI	Exceptional item	-	-	-	-	-	-
VII	**Profit/(Loss) before from continuing operations (V- VI)**	**727.20**	**(2,461.95)**	**46.47**	**(1,734.75)**	**60.01**	**(8,787.89)**
VIII	**Tax Expense of continuing operations**						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	370.84	(890.08)	16.24	(519.24)	20.97	(3,053.16)
IX	**Profit for the period from continuing operations (VII-VIII)**	**356.36**	**(1,571.87)**	**30.23**	**(1,215.51)**	**39.04**	**(5,734.73)**
	Discontinued Operations						
	Profit before tax from discontinued operations	(129.07)	49.35	(27,098.70)	(79.72)	(36,787.67)	(53,765.51)
	Exceptional item (Gain on slump sale)	-	-	-	-	-	16,337.32
	Tax expenses of discontinued operations	(45.11)	17.25	(9,467.90)	(27.86)	(12,824.98)	(13,873.82)
	Profit for the period from discontinued operations	**(83.96)**	**32.10**	**(17,630.80)**	**(51.86)**	**(23,962.69)**	**(23,554.37)**
	Total Profit for the period	**272.40**	**(1,539.77)**	**(17,600.57)**	**(1,267.37)**	**(23,923.65)**	**(29,289.10)**
	Other Comprehensive Income						
	Items that will not be reclassified subsequently to profit or loss						
	Remeasurement of the net defined benefit liability/asset	-	-	-	-	-	12.18
	Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(4.26)
	Items that will be reclassified subsequently to profit or loss						
	Foreign Exchange Translation Reserve (Net of Tax)	-	-	-	-	-	0.03
	Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	(0.01)
	Total Other Comprehensive Income, (Net of Tax)	**-**	**-**	**-**	**-**	**-**	**7.94**
	Total Comprehensive Income for the period	**272.40**	**(1,539.77)**	**(17,600.57)**	**(1,267.37)**	**(23,923.65)**	**(29,281.16)**
X	Earnings per Share (EPS) (Equity shares of Re. 1/- each fully paid up) (before and after exceptional item)						
	a) Basic continuing operations (In Rs.)	0.18	(0.81)	0.01	(0.63)	0.02	(2.62)
	b) Diluted continuing operations (In Rs.)	0.18	(0.81)	0.01	(0.63)	0.02	(2.62)
	c) Basic discontinued operations (In Rs.)	(0.04)	0.02	(7.86)	(0.03)	(10.69)	(10.78)
	d) Diluted discontinued operations (In Rs.)	(0.04)	0.02	(7.86)	(0.03)	(10.69)	(10.78)
	e) Basic continuing & discontinued operations (In Rs.)	0.14	(0.79)	(7.85)	(0.65)	(10.67)	(13.40)
	f) Diluted continuing & discontinued operations (In Rs.)	0.14	(0.79)	(7.85)	(0.65)	(10.67)	(13.40)

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Notes

1. The above financial results were reviewed by Audit Committee on November 14, 2026, and approved by the Board in its meeting held on November 14, 2026. The statutory auditors of the Company have conducted a “Limited Review” of the above standalone and consolidated unaudited financial results for the quarter and half year ended on September 30, 2026.

2. The Company is exclusively in the pharmaceutical business segment.

3. Previous period’s figures have been regrouped and reclassified wherever necessary to make them comparable with current period.

4. The Statement of Assets and Liability is attached as Annexure 1.

5. The Statement of Cash Flow is attached as Annexure 2.

6. The Company has two wholly owned subsidiaries with the following details: -

   a) Neclife PT, Unipessoal LDA, remained inoperative during the period.

   b) Avensis Exports Private Limited (“AEPL”).

7. The Company is "**Not a Large Corporate**" as per the framework provided in the SEBI Circular dated October 19, 2023, on Fund raising by issuance of debt securities by Large Entities.

8. **Going Concern**

   During the previous financial year, the Company had sold a substantial part of its existing business operations by way of slump sale and incurred losses. The transaction had resulted in significant liquidity, and the Company, after discharging all its debts, continues to possess adequate cash and liquid resources to meet its obligations, if any. Further, the Company had amended its object clause to undertake activities in the real estate sector and is currently evaluating the various projects under the revised business framework. In furtherance of this objective, the Company had also acquired AEPL as its wholly owned subsidiary. Considering the Company’s solvent financial position and availability of funds, the Board believes that the Company will continue to operate as a going concern for the foreseeable future. Accordingly, the financial results have been prepared on a going concern basis.

9. **Material Transactions**

A. Assets Classified as Held for Sale

a. Capsule Business (EHGC)

The Company had entered into a Business Transfer Agreement (“Capsule BTA”) dated December 20, 2025, with Capnest Health Care Private Limited (“Capnest”) for the slump sale of its Empty Hard Gelatin Capsule business located at Village Bhatoli Kalan, Pargana Dharmpur, Tehsil Baddi, District Solan, Himachal Pradesh (“Capsule Business”), on a

going concern basis, for a consideration of ₹1,990.00 lakhs, including transfer of related receivables and payables/creditors, subject to working capital adjustments specified in the Capsule BTA and approval under Section 118 of the Himachal Pradesh Tenancy and Land Reforms Act, 1972. The transaction shall be completed in accordance with the terms set out in the Capsule BTA.

b. Jammu Unit:
Fixed assets pertaining to the Company's Jammu unit, which has remained inoperative. The same has been disposed of during the period under consideration, and the impact thereof has been disclosed accordingly.

c. Other Assets
The Company is also evaluating the monetization of the following assets with the objective of optimizing non-core assets and further strengthening its liquidity position:

(i) **Land near Garhshankar, Punjab**: Vacant land situated near Garhshankar, Punjab. A portion of the said land has already been sold in the current quarter, and the balance is expected to be sold by the end of this financial year.

Accordingly, the results relating to the above disposed businesses/assets have been disclosed as discontinued operations in accordance with Ind AS 105.

Further, in the audited standalone financial results, the net result of "Capsule Business" has been disclosed separately as discontinued operation as required by Indian Accounting Standard (Ind AS) 105 – *Asset Held for Sale and Discontinued Operations* and Schedule Ill to the Companies Act, 2013. Consequently, the Company's Statement of Profit and Loss for the period ended September 30, 2026, pertains to its continuing operations only and for that purpose the results for the other reporting periods have been restated accordingly.

Standalone Operations relating to the "Capsule Business" in respect of total income, total expenses and tax are being disclosed separately as Discontinued operations as part of the results below:

₹ in lakhs

S. No.	Particulars	Quarter Ended			Half year ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25 Restated	30-Sep-26	30-Sep-25 Restated	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from operations	161.03	574.14	9,327.02	735.17	37,393.53	40,138.43
2	Other income	1.62	5.45	2.56	7.07	7.24	1,221.82
3	Total expenses	291.72	530.24	36,428.28	821.96	74,188.43	95,125.77
4	**Profit before tax**	**(129.07)**	**49.35**	**(27,098.70)**	**(79.72)**	**(36,787.66)**	**(53,765.52)**
5	Exceptional item (Gain on slump sale)	-	-	-	-	-	16,337.32
6	Tax expenses	(45.11)	17.25	(9,467.90)	(27.86)	(12,824.98)	(13,873.82)
7	**Net profit after tax**	**(83.96)**	**32.10**	**(17,630.80)**	**(51.86)**	**(23,962.68)**	**(23,554.38)**

10. Pursuant to the approvals granted by the Board, the Company deployed certain surplus funds in mutual fund, ETF and equity instruments during the year. Subsequently, volatility in the financial markets arising from prevailing market conditions and geopolitical developments adversely impacted the value of such investments, resulting in a loss of ₹2,672.50 lakhs for the half year ended September 30, 2026 (which includes loss of ₹2,513.29 lakhs incurred up to June 30, 2026). The resultant impact has been recognized in the Statement of Profit and Loss in accordance with Ind AS 109 – Financial Instruments.

By Order of the Board of Directors
of **Nectar Lifesciences Limited**

SANJIV GOYAL
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Date: 2026.11.14 11:34:52 +05'30'

(Sanjiv Goyal)
Chairman & Managing Director

Date: 14.11.2026
Place: Chandigarh

KANAV KAUSHAL
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Date: 2026.11.14 11:44:16 +05'30'

Annexure 1

Audited Statement of Assets and Liabilities

(Rs. in Lakhs)

Sr.	Particulars	Standalone		Consolidated	
		As at 30-Sep-26	As at 31-Mar-26	As at 30-Sep-26	As at 31-Mar-26
	Assets				
1	**Non-current assets**				
	Property, plant and equipment	350.24	344.71	10,346.02	10,340.49
	Capital work-in-progress	-	-	-	-
	Investment property	-	-	-	-
	Goodwill	-	-	111.24	111.24
	Other intangible assets	-	-	-	-
	Intangible assets under development	-	-	-	-
	Biological assets other than bearer plants	-	-	-	-
	Inventories	-	-	-	-
	Investments accounted for using equity method			-	-
	Non-current investments	49.27	49.27	23.51	23.51
	Trade receivables, non-current	-	-	-	-
	Loans, non-current	9,810.00	9,800.00	12.00	7.00
	Other non-current financial assets	23.95	16.03	301.76	292.84
	Deferred tax assets (net)	22,825.44	22,426.60	22,994.85	22,447.76
	Other non-current assets	55.58	55.58	55.58	55.58
	Total non-current assets	**33,114.48**	**32,692.19**	**33,844.96**	**33,278.42**
2	**Current assets**				
	Inventories	-	29.82	-	29.82
	Current investments	5,551.26	1,297.08	5,551.26	1,297.08
	Trade receivables, current	-	-	-	-
	Cash and cash equivalents	11,224.77	10,813.04	11,554.86	11,213.48
	Bank balance other than cash and cash equivalents	-	-	-	-
	Loans, current	708.13	9.13	708.13	9.13
	Other current financial assets	347.95	6,599.99	347.95	6,599.99
	Current tax assets (net)	-	-	-	-
	Other current assets	5,957.14	6,207.75	5,367.15	6,147.33
	Total current assets	**23,789.25**	**24,956.81**	**23,529.35**	**25,296.83**
3	Non-current assets classified as held for sale	2,758.88	3,585.39	2,758.88	3,585.39
4	Regulatory deferral account debit balances and related deferred tax Assets	-	-	-	-
	Total assets	**59,662.61**	**61,234.39**	**60,133.19**	**62,160.64**
	Equity and liabilities				
1	**Equity**				
	Equity attributable to owners of parent				
	Equity share capital	1,942.61	1,942.61	1,942.61	1,942.61
	Other equity	55,469.15	56,288.17	55,019.53	56,286.92
	Total equity attributable to owners of parent	**57,411.76**	**58,230.78**	**56,962.14**	**58,229.53**
	Non controlling interest				
	Total equity	**57,411.76**	**58,230.78**	**56,962.14**	**58,229.53**
2	**Liabilities**				
	Non-current liabilities				
	Non-current financial liabilities				
	Borrowings, non-current	-	-		
	Lease liabilities	-	-		
	Trade payables, non-current	-	-		
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-		
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-		
	Other non-current financial liabilities	-	-	919.17	919.17
	Provisions, non-current	0.49	0.49	0.49	0.49
	Deferred tax liabilities (net)	-	-	-	-
	Deferred government grants, Non-current	-	-	-	-
	Other non-current liabilities	-	-	-	-
	Total non-current liabilities	**0.49**	**0.49**	**919.66**	**919.66**
	Current liabilities				
	Current financial liabilities				
	Borrowings, current	-	-	-	-
	Lease liabilities	-	-	-	-
	Trade payables, current	-	-	-	-
	(A) total outstanding dues of micro enterprises and small enterprises;	-	-	-	-
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	-	-	-	-
	Other current financial liabilities	2,008.71	2,569.62	2,009.74	2,571.24
	Other current liabilities	10.98	26.37	10.98	33.08
	Provisions, current	0.71	0.71	0.71	0.71
	Current tax liabilities (Net)	-	-	-	-
	Deferred government grants, Current	-	-	-	-
	Total current liabilities	**2,020.40**	**2,596.70**	**2,021.43**	**2,605.03**
3	Liabilities directly associated with assets in disposal group classified as held for sale	229.96	406.42	229.96	406.42
4	Regulatory deferral account credit balances and related deferred tax liability	-	-	-	-
	Total liabilities	**2,250.85**	**3,003.61**	**3,171.05**	**3,931.11**
	Total equity and liabilites	**59,662.61**	**61,234.39**	**60,133.19**	**62,160.64**
		-	-	-	-

Annexure 2

Unaudited Cash Flow Statement

(Rs. in Lakhs)

PARTICULARS	Standalone		Consolidated	
	Half year ended		Half year ended	
	30-Sep-26	30-Sep-25 (Restated)	30-Sep-26	30-Sep-25 (Restated)
CASH FLOW FROM OPERATING ACTIVITIES				
Profit before tax from continuing operations	(1,138.15)	60.00	(1,734.76)	60.00
Profit before tax from discontinued operations	(79.72)	(36,787.67)	(79.72)	(36,787.67)
Adjustments For :				
Depreciation & Amortization	21.95	2,198.46	21.95	2,198.46
Other Comprehensive Income (Net)	-	-	-	-
Other Comprehensive Income (Tax)	-	-	-	-
Provision for Doubtful debts/ Insurance Claims	-	(126.72)	-	(126.72)
Provision for Employees Retirement Benefits	(6.47)	74.40	(6.47)	74.40
Loss/ (Profit) on Sale & Restatement of Investments	2,672.50	-	2,672.50	-
Loss/ (Profit) on Sale of Fixed assets	(1,555.47)	32.06	(1,555.47)	32.06
Interest on Borrowings	15.83	3,454.77	15.83	3,454.77
Other Non-Operating Income	(689.57)	(37.62)	(99.59)	(37.62)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	**(759.10)**	**(31,132.32)**	**(765.73)**	**(31,132.32)**
Adjustments For				
(Increase)/Decrease in Current Assets	6,111.63	29,144.90	6,645.19	29,144.90
(Increase)/ Decrease in Non Current Assets	-	4,335.90	-	4,335.90
Increase/(Decrease) in Current Liabilities	(746.29)	12,992.08	(753.59)	12,992.08
Increase/ (Decrease) in Non Current Liabilities	-	(72.08)	-	(72.08)
CASH GENERATED FROM OPERATIONS	**4,606.24**	**15,268.48**	**5,125.87**	**15,268.48**
Direct Taxes Paid	-	-	-	-
CASH FLOW BEFORE EXTRA-ORDINARY ITEMS	**4,606.24**	**15,268.48**	**5,125.87**	**15,268.48**
Extra-Ordinary Items	-	-	-	-
NET CASH FLOW FROM OPERATING ACTIVITES (A)	**4,606.24**	**15,268.48**	**5,125.87**	**15,268.48**
CASH FLOW FROM INVESTING ACTIVITES				
Purchase of Fixed Assets	(120.89)	(893.13)	(120.89)	(893.13)
Purchase of Investments	(87,989.34)		(87,989.34)	
Sale of Fixed Assets	37.58	32.36	37.58	32.36
Sale of Investments	81,062.65		81,062.65	
Proceeds from slump sale of Pharma business	-		-	
Proceeds from assets held for sale	2,233.25		2,233.25	
Interest Received	689.29	37.58	99.31	37.58
Dividend Received	-	0.04	-	0.04
Maturity of insurance policies	0.28		0.28	
NET CASH USED IN INVESTING ACTIVITIES (B)	**(4,087.18)**	**(823.15)**	**(4,677.16)**	**(823.15)**
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(Repayment) from Term Loans from Banks	-	(9,965.78)	-	(9,965.78)
Proceeds/(Repayment) from Working Capital Limits from Banks	-	(2,331.48)	-	(2,331.48)
Proceeds/(Repayment) from Vehicle Loans	-	(20.16)	-	(20.16)
Interest Paid	(15.83)	(3,454.77)	(15.83)	(3,454.77)
NET CASH GENERATED FROM FINANCING ACTIVITIES (C)	**(15.83)**	**(15,772.19)**	**(15.83)**	**(15,772.19)**
NET INCREASE/(DECREASE) IN CASH & CASH EQUIVALENTS (A+B+C)	**503.23**	**(1,326.86)**	**432.88**	**(1,326.86)**
CASH & CASH EQUIVALENTS AT THE BEGINNING OF THE YEAR	10,813.04	1,921.97	11,213.48	1,922.16
Less: Cash and cash equivalents transferred pursuant to Scheme of Arrangement	91.50	-	91.50	-
CASH & CASH EQUIVALENTS AT THE CLOSE OF THE YEAR	**11,224.77**	**595.11**	**11,554.86**	**595.30**