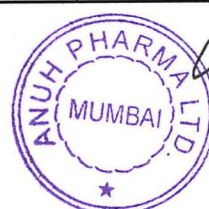


STATEMENT OF ASSETS AND LIABILITIES

(Rs. in Lakhs)

PARTICULARS		As at 30th September, 2025	As at 31st March, 2025
		Unaudited	Audited
I ASSETS			
1 Non-current Assets			
(a) Property, Plant and equipment		5,279.60	4,957.75
(b) Capital work-in-progress		54.11	27.14
(c) Intangible Assets		7.84	12.08
(d) Right of use assets		830.69	851.65
		6,172.24	5,848.62
(e) Financial Assets			
(i) Investments		5,975.30	4,954.78
(ii) Loans and Advances		9.00	16.00
(ii) Other Financial Assets		582.12	1,576.31
(f) Deferred Tax Assets (Net)		240.25	208.03
(g) Other Non Current Assets		2.40	201.32
Total Non-Current Assets		12,981.31	12,805.05
2 Current Assets			
(a) Inventories		11,821.04	7,448.09
(b) Financial Assets			
(i) Investments		1,094.18	5,626.45
(ii) Trade receivables		23,509.92	21,586.73
(iii) Cash and cash equivalents		194.02	1,955.74
(iv) Other Bank balances		21.40	17.77
(v) Loans and Advances		66.88	54.73
(vi) Other financial assets		43.67	28.84
(c) Current Tax Assets (Net)		190.62	-
(d) Other current assets		944.06	1,139.36
Total Current Assets		37,885.79	37,857.71
TOTAL ASSETS		50,867.10	50,662.77
II EQUITY AND LIABILITIES			
EQUITY			
(i) Equity Share Capital		5,011.20	2,505.60
(ii) Other Equity		27,681.59	30,096.88
TOTAL EQUITY		32,692.79	32,602.48
Liabilities			
1 NON-CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Lease Liabilities		-	5.83
(b) Provisions		198.02	203.10
TOTAL NON-CURRENT LIABILITIES		198.02	208.93
2 CURRENT LIABILITIES			
(a) Financial Liabilities			
(i) Borrowings		-	1,049.81
(ii) Lease Liabilities		22.74	33.00
(iii) Trade Payables:			
Due to Micro and Small Enterprises		106.68	144.22
Due to other than Micro and Small Enterprises		16,390.65	15,540.27
(iv) Other financial liabilities		1,359.61	692.66
(b) Other current liabilities		79.88	319.92
(c) Provisions		16.73	16.73
(d) Current Tax Liabilities(Net)		-	54.75
TOTAL CURRENT LIABILITIES		17,976.29	17,851.36
TOTAL EQUITY AND LIABILITIES		50,867.10	50,662.77



Signature

ANUH PHARMA LTD.

CIN: L24230MH1960PLC011586

Regd. Office : 3-A, North Wing, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400018

Tel: +91 22 6622 7575; Fax: +91 22 6622 7600; Email: anuh@sk1932.com; Website: www.anuhpharma.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended 30/09/2025	3 months ended 30/06/2025	3 months ended 30/09/2024	6 months ended 30/09/2025	6 months ended 30/09/2024	12 months ended 31/03/2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	18,588.27	18,647.94	16,595.38	37,236.21	30,386.21	66,151.49
II	Other income	97.85	338.84	340.03	436.69	711.94	945.53
III	Total Revenue (I + II)	18,686.12	18,986.78	16,935.41	37,672.90	31,098.15	67,097.02
IV	Expenses:						
	Cost of materials consumed	13,151.03	12,390.50	11,492.68	25,541.53	20,670.68	46,327.71
	Purchases of Stock-in-Trade	1,839.16	2,649.64	671.25	4,488.80	1,307.21	3,854.64
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(536.84)	222.26	359.36	(314.58)	1,065.43	(245.44)
	Employee benefits expense	674.55	629.79	552.12	1,304.34	1,065.72	2,303.92
	Finance costs	7.56	21.13	16.39	28.69	30.55	61.93
	Depreciation and amortization expense	286.18	251.50	192.21	537.68	380.21	873.94
	Other expenses	2,272.42	1,726.65	1,832.03	3,999.07	3,532.34	7,819.79
	Total expenses (IV)	17,694.06	17,891.47	15,116.04	35,585.53	28,052.14	60,996.49
V	Profit / (Loss) before exceptional and items and tax (III - IV)	992.06	1,095.31	1,819.37	2,087.37	3,046.01	6,100.53
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	992.06	1,095.31	1,819.37	2,087.37	3,046.01	6,100.53
VIII	Tax expenses:						
	(1) Current tax	280.00	249.00	399.00	529.00	665.00	1,467.00
	(2) Deferred tax	(49.19)	16.19	(83.90)	(33.00)	(80.17)	(165.22)
	(3) Income tax of earlier years	-	-	-	-	6.00	63.56
	Total Tax expenses (VIII)	230.81	265.19	315.10	496.00	590.83	1,365.34
IX	Profit/(Loss) after Tax (VII-VIII)	761.25	830.12	1,504.27	1,591.37	2,455.18	4,735.19
X	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to profit or loss	8.37	(6.07)	(6.80)	2.30	(12.74)	(1.70)
	(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of Tax) (X)	8.37	(6.07)	(6.80)	2.30	(12.74)	(1.70)
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	769.62	824.05	1,497.47	1,593.67	2,442.44	4,733.49
	Paid up Equity Share Capital (Face value Rs. 5/- each) (Refer note no. 4)	5,011.20	2,505.60	2,505.60	5,011.20	2,505.60	2,505.60
	Other Equity (excluding revaluation reserves)	-	-	-	-	-	30,096.88
XII	Earnings per equity share (For respective periods) (In Rs.) (Refer note no. 4)						
	(1) Basic	0.76	0.83	1.50	1.59	2.45	4.72
	(2) Diluted	0.76	0.83	1.50	1.59	2.45	4.72
See accompanying notes to the financial results							



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Notes:-

1. These unaudited financial results have been prepared in accordance with the recognition and measurement principles laid down in accordance with the Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules 2015, as amended from time to time, and other accounting principles generally accepted in India and in terms of Regulation 33 of the Securities Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations 2015 (as amended).

2. These unaudited financial results for the quarter and half year ended September 30, 2025 were reviewed by the Audit Committee and approved by the Board of Directors at its respective meeting held on 07th November, 2025 in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and have been subjected to limited review by the Statutory Auditors of the Company.

3. Other Financial indicators

(Rs. in Lakhs)

Particulars	3 months ended 30/09/2025	3 months ended 30/06/2025	3 months ended 30/09/2024	6 months ended 30/09/2025	6 months ended 30/09/2024	12 months ended 31/03/2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
EBITDA	1,285.81	1,367.94	2,027.97	2,653.74	3,456.77	7,036.40
% of EBITDA Margin	6.92	7.34	12.22	7.13	11.38	10.64
EBITDA (Adjusted to Forex (gain) / loss and Mark to Market (gain) / loss on Investment in Mutual funds)	1,729.83	1,143.16	1,800.84	2,872.98	3,051.68	6,821.55
% of Adjusted EBITDA Margin	9.31	6.13	10.85	7.72	10.04	10.31

4. During the quarter ended September 30, 2025 the shareholders of the company have approved, through the postal ballot, the issuance of the bonus shares, in the proportion of 1:1 i.e. 1(one) bonus equity share of Rs 5 each for every 1(one) fully paid up equity share held on as on the record date. Accordingly, the company has allotted 5,01,12,000 as a bonus shares on 16th July, 2025 by utilization of General reserves. All the shares and per share information in the financial results reflect the effect of the bonus share issuance.

5. The Company has identified Bulk drug and Chemicals as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no-separate segment information has been provided.

6. Previous period's figures have been regrouped and reclassified, wherever necessary, to correspond with those of the current period.



For Anuh Pharma Ltd.

[Signature]

Ritesh Shah

Joint Managing Director
(DIN: 02496729)

Place : Mumbai

Date : 07th November, 2025

ANUH PHARMA LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September, 2025

(Rs. in Lakhs)

Particulars		Half Year Ended 30th September 2025	Half Year Ended 30th September 2024
		Unaudited	Unaudited
(A)	CASH FLOW FROM OPERATING ACTIVITIES:		
	NET PROFIT BEFORE TAX	2,087.37	3,046.01
	<u>Adjustment for:</u>		
	Depreciation and Amortization	537.68	380.21
	Finance Costs	28.69	30.55
	Interest Income	(34.63)	(78.19)
	Property, Plant and Equipment W/Off / Discarded	-	0.02
	Foreign Exchange (Gain)/Loss (Unrealised)	77.91	(2.78)
	Market to Market (gain) / loss on investment (Net)	54.39	(451.44)
	Market to Market loss / (gain) on Derivative (Net)	(0.86)	(0.99)
	Sundry Credit Balance Written Back	(36.81)	(98.45)
	Dividend Income	(2.82)	(2.29)
	(Profit)/Loss on Sale of Property,Plant and Equipment (Net)	(8.38)	(0.62)
	(Profit)/Loss on Sale of Investment (Net)	(390.86)	(173.06)
		224.31	(397.04)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	2,311.68	2,648.97
	<u>Adjustment for:</u>		
	Trade and Other Receivables	(1,659.80)	650.53
	Inventories	(4,372.95)	430.02
	Other Financial Assets	990.57	(3.38)
	Loans and Advances	(5.15)	6.44
	Other Current Assets	193.41	(189.07)
	Trade Payables	409.28	(3,786.37)
	Other Financial Liabilities	464.33	573.16
	Other current Liabilities	(236.96)	(134.78)
		(4,217.27)	(2,453.45)
	CASH GENERATED FROM OPERATIONS	(1,905.59)	195.52
	Direct Taxes paid (Net)	(774.37)	(381.77)
	NET CASH FROM OPERATIONS	(2,679.96)	(186.25)
(B)	CASH FLOW FROM INVESTING ACTIVITIES:		
	(Purchase)/Sale of Investments [net]	3,903.38	468.84
	Purchase of Property,Plant and Equipment and Capital Work in Progress	(437.00)	(621.26)
	Sale of Property,Plant and Equipment	8.50	(26.35)
	Interest Income	30.12	70.62
	Dividend Income	2.82	2.29
	NET CASH GENERATED/(USED IN) INVESTING ACTIVITIES	3,507.82	(105.87)
(C)	CASH FLOW FROM FINANCING ACTIVITIES:		
	Total Proceeds from Borrowings (net of repayments):		
	Secured Loans/Short Term Borrowings	(1,049.81)	1,155.35
	Payment of Lease Liabilities	(8.85)	(16.93)
	Finance Costs	(31.19)	(18.68)
	Dividend paid (Including Tax thereon)	(1,499.73)	(1,250.71)
	NET CASH (USED IN) FROM FINANCING ACTIVITIES	(2,589.58)	(130.97)
	NET INCREASE IN CASH AND CASH EQUIVALENTS	(1,761.72)	(423.09)
	(A + B + C)		
	CASH AND CASH EQUIVALENT AS AT THE BEGINNING OF THE PERIOD	1,955.74	720.17
	CASH AND CASH EQUIVALENT AS AT THE END OF THE PERIOD	194.02	297.08



[Handwritten Signature]

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited 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
Anuh Pharma Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Anuh Pharma Limited (the "Company") for the quarter ended 30th September, 2025 and year to date from 1st April 2025 to 30th September 2025 (the "Statement") attached herewith, 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, (Ind AS 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 specified under Section 143(10) of the Companies Act, 2013 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 Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



PLACE : Mumbai
DATE : 07th November, 2025

**For JAYANTILAL THAKKAR & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 104133W)**

D. J. Thakkar

**DILIP J. THAKKAR
PARTNER
MEMBERSHIP NO. 005369
UDIN: 25005369BMIWPJ9886**