APTUS PHARMA LIMITED

(Formerly Known as Aptus Pharma Private Limited)

CIN:U24230GJ2010PLC61957

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR HALD YEAR ENDED ON 30TH SEPTEMBER 2025

(Rs. In Lacs)

PARTICULARS	As at 30/09/2025 (Unaudited)	As at 30/09/2024 (Unaudited)	As at 31/03/2025 (Audited)
INCOME			
I. Revenue From Operation	1,437.75	975.57	2,455.77
II. Other Income	1.22	0.32	7.87
III. Total Income(I+II)	**1,438.97**	**975.88**	**2,463.64**
IV. Expenses:			
(a) Cost of Material Consumed	-	-	-
(b) Purchase Of Stock - in - Trade	911.43	579.89	1,266.93
(c) changes in Inventories	(329.35)	(210.15)	(363.24)
(d) Employee Benefit Cost	230.43	153.91	367.13
(e) Finanace Cost	45.30	10.84	46.62
(f) Depreciaion And Amortization Cost	16.12	11.19	26.34
(g) Other Expense	329.93	254.66	710.22
Total Expenses [(a) to (f)]	**1,203.85**	**800.34**	**2,053.98**
V. Profit Before Exceptional And Extraordinary items and tax (III-IV)	235.11	175.55	409.66
VI. Exceptional Items			
VII. Profit Before Extraordinary Items and Tax (V-VI)	235.11	175.55	409.66
VIII. Extraordinary Items			-
IX. Profit Before Tax (VII-VIII)	**235.11**	**175.55**	**409.66**
IX. Tax Expense			
(1) Current Expense	60.00	45.00	113.45
(2) Deferred Tax	(0.99)	-	(1.90)
(3) Prior Period Taxation Adjustments	1.42	-	2.28
	-	-	-
X. Profit (Loss) For the period From Continuing Operations (VIII-IX)	174.69	130.55	295.83
XI. Profit/(Loss) For the period from Discontinuing Operations			
XII. Tax Expense Of Discontinuing Operations			
XIII. Profit/(loss) From Discontinuing Operations(XII-XIII)			
XV. Profit(loss) For the period(XI-XIV)	**174.69**	**130.55**	**295.83**
XIV. Earning Per Share :			
(1) Basic (EPS Not annulised for Half Year ended)	3.46	17.92	6.08
(2) Diluted (EPS Not annulised for Half Year ended)	3.46	17.92	6.08

For and on behalf of
Aptus Pharma Limited

Managing Director
Tejash Hathi
DIN : 03151221

APTUS PHARMA LTD.

Place : Rajkot
Date : 10th November, 2025

APTUS PHARMA LIMITED

(Formerly Known as Aptus Pharma Private Limited)
CIN: U24230GJ2010PLC061957
STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT ON 30TH SEPTEMBER 2025

(Rs. In Lacs)

PARTICULAR	As at 30/09/2025 (Unaudited)	As at 31/03/2025 (Audited)
I. EQUITY AND LIABILITIES		
(1) Shareholder's Fund		
(a) Share Capital	686.00	500.00
(b) Reserves & Surplus	1,484.19	193.50
(c) Share Appication Money	-	-
Total Shareholder's Fund	**2,170.19**	**693.50**
(2) Share Money Pending Allotement		
(3) Non-current Liabilities		
(a) Long term borrowings	213.35	262.04
(b) Deferred tax liabilities	-	-
(c) Other Long term liabilities		
(d) Long Term Provisions	24.98	24.98
Total of Non-Current Liabilities	**238.33**	**287.02**
(4) Current Liabilties		
(a) Short Term Borrowings	600.18	773.64
(b) Trade Payables		
(i)Total outstanding dues to micro and small enterprise	508.26	75.59
(ii)Total outstanding dues to other creditors	84.64	55.29
(c) Other Current Liabilities	136.75	186.72
(d) Short Term Provisions	220.38	118.83
Total of current Liabilities	**1,550.21**	**1,210.07**
Total [(1) + (2) + (3) + (4)]	**3,958.73**	**2,190.60**
II. ASSETS		
(1) Non Current Assets		
(a) Property Plant and equipments & Intangible Assets		
(i) Property Plant And Equipments	114.39	96.31
(ii) Intangible Asset	3.94	1.26
(iii) Capital Work in Progress	-	-
(iv) Intangible asset Under development	-	-
(b) Non current Investments	-	-
(c) Deferred Tax Asset(net)	8.45	7.46
(d) Long Term Loans And Advances	-	-
(e) Other Non-current Assets	113.05	111.96
Total of Non-Current Assets	**239.84**	**216.99**
(2) Current assets		
(a) Current Investments		
(b) Inventories	1,035.15	705.80
(c) Trade Receivables	1,007.01	563.94
(d) Cash and Cash Equivalents	1,428.16	521.43
(e) Short term loans and advances	248.56	182.44
(f) Other Current Assets		
Total of Current Assets	**3,718.88**	**1,973.61**
Total[(1) + (2)]	**3,958.73**	**2,190.60**

For and on behalf of
Aptus Pharma Limited

Managing Director
Tejash Hathi
DIN : 03151221

Place : Rajkot
Date : 10th November, 2025

APTUS PHARMA LIMITED

(Formerly Known as Aptus Pharma Private Limited)
CIN: U24230GJ2010PLC061957
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. In Lacs)

	PARTICULARS	FOR THE YEAR/PERIOD ENDED	
		As at 30/09/2025 (Unaudited)	As at 31/03/2025 (Audited)
I	**CASH FLOW FROM OPERATING ACTIVITIES:**		
	Net Surplus/ (Deficit) before tax	235.11	409.66
	Add:		
	Depreciation	16.12	26.34
	Gratuity	-	(7.76)
	Exchange Rate Difference	-	-
	Profit/Loss on Sale of Assets	-	-
	Write off/Reserves & Surplus Adjustment	-	-
	Interest Paid	45.30	46.62
		296.53	**474.85**
	Less: Interest Income	1.22	7.71
	Operating cash before working capital changes	**295.32**	**467.15**
	(Increase)/ Decrease in operating assets :		
	Inventories	(329.35)	(363.24)
	Trade Receivables	(443.07)	(228.56)
	Short Term Loan and Advances	(66.12)	(119.62)
	Long Term Provisions	-	24.98
	Other Current Asset	-	-
	Other Non-Current Asset	(1.10)	(10.43)
		(839.63)	**(696.87)**
	Increase/ (Decrease) in operating liabilities :		
	Trade Payables	462.01	(4.53)
	Other Current Liabilities	(49.96)	79.72
	Short Term Provisions	101.55	86.45
		513.59	**161.63**
	Cash generated from operations	(30.72)	(68.09)
	Less: Tax paid	61.42	115.73
	Net cash flow from operating activities (I)	**(92.14)**	**(183.82)**
	CASH FLOW FROM INVESTING ACTIVITIES:		
	Interest Income	1.22	7.71
	Purchase of Fixed Assets	36.90	(62.16)
	Subsidy Received	-	-
	Sale of Fixed Assets	-	-
	Increase in Non Current Investment	-	-
	Net cash flow from Investing activities (II)	**(35.68)**	**(54.46)**
	CASH FLOW FROM FINANCING ACTIVITIES:		
	Increase / (Decrease) in Share Capital	186.00	70.00
	Increase / (Decrease) in Capital Reserves	1,116.00	140.00
	Increase / (Decrease) in Long Term Borrowings	(48.69)	(133.91)
	Increase / (Decrease) in Other Long Term Liabilities	-	-
	Increase / (Decrease) in Short Term Borrowings	(173.46)	638.78
	Interest Paid	(45.30)	(46.62)
	Net cash Flow from Financing activities (III)	**1,034.56**	**668.25**
	Net increase/(decrease) in cash and cash equivalents: (I+II+III)	**906.74**	**429.98**
	Opening Cash/cash equivalents	521.43	**91.45**
	Closing Cash/cash equivalents	**1,428.16**	**521.43**

Notes:

1. The above Cash flow statement has been prepared under the indirect method set out in accounting standard-3, "Cash Flow statement" notified under section of the Companies Act 2013, read together with paragraph 7 of the companies (Accountants) Rules 2014.

For and on behalf of
Aptus Pharma Limited

Managing Director
Tejash Hathi
DIN : 03151221

APTUS PHARMA LTD.

Place: Rajkot
Date : 10th November, 2025

Aptus Pharma Limited
CIN: U24230GJ2010PLC061957

Notes to Financial Results

1. The above Financial results were reviewed by the audit committee and then approved by the board of directors in their meeting held on 10th November, 2025.

2. These financial results prepared in accordance with the recognition and measurement principles of accounting standards (AS) prescribed under section 133 of the companies act, 2013 read with the relevant rules issued thereunder and other accounting Principles generally accepted in India.

3. The Earning Per Share (EPS) have been Computed in accordance with Accounting standard on Earning Per share (EPS) AS-20. The EPS for the half year ended 30th September 2025 & 2024 is not annualized, working of the same is as under;

Particulars	30-09-2025 (Unaudited)	30-09-2024 (Unaudited)	31-03-2025 (Audited)
A. Proft/Loss attributable to equity Shareholders	174.69	130.55	295.83
B. Weighted average No. Of shares	50,50,820	7,28,415	48,63,836
C. Nominal Value of equity shares	10.00	10.00	10.00
D. Basic EPS (Rs.) **(A)/(B)**	3.46	17.92	6.08
E. Diluted EPS **(A)/(B)**	3.46	17.92	6.08

4. The company is primarily engaged in the business of marketing, and distribution of finished pharmaceutical formulations, which in the context of Accounting Standard 17 on segment Reporting on "Segment Reporting" not applicable.

5. The details of utilization of IPO Proceeds of Rs. 1302.00 lakhs are as follows:

Rs. Lacs

Particulars	Proceeds	Utilization up to September 30th, 2025	Unutilized up to September 30th, 2025
Capital Expenditure for office Premises with furniture and industrial Racks	162.95	0	162.95
Working Capital	800.00	0	800.00
General Corporate Purpose	191.05	0	191.05
Issue Related Expense	148.00	0	148.00
Total	1302.00	0	1302.00

APTUS PHARMA LTD.

6. The previous year/periods figures have been regrouped/reclassified wherever necessary to correspond with the current period classification for the comparison.

For and on the behalf of
Aptus Pharma Limited
CIN: U24230GJ2010PLC061957

Place : Rajkot
Date : 10/11/2025

Tejash Hathi
Managing Director
DIN: 03151221

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE APTUS PHARMA LIMITED FOR THE PURSUANT TO REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOUSE RQUIREMENTS) REGULATIONS, 2015, AS AMENDED

To,
The Board of Directors
Aptus Pharma Limited
(Formerly Known as Aptus Pharma Private Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Aptus Pharma Limited** ("the Company") for the half year ended 30th September, 2025, attached herewith being submitted by the Company pursuant pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").

2. The preparation of statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, in accordance with the recognition and measurement principles laid down in Accounting Standards 25, (AS 25) "Interim Financial Reporting" prescribed under Section 133 of 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation"). Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review substantially less in scope then 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 of unaudited standalone financial results, prepared in accordance with the applicable accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Rajkot

Date: 10th November, 2025

FOR, A B K B & Co.
Chartered Accountant
FRN: 136695W

A B K B & Co. Chartered Accountants MEM. NO. 135216 FRN : 136695W RAJKOT

(CA Maulik S. Bagdai)
Partner
MEM. NO. 135216
UDIN: 25135216BMLXKA7421