D. KOTHARY & CO.
Chartered Accountants

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

Review Report to
The Board of Directors
Lyka Labs Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **Lyka Labs Limited** (the "Company") for the quarter ended September 30, 2026 and year to date from April 1, 2026 to September 30, 2026 (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. The preparation of the Statement 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, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. 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 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 applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
Firm Regn No. 105335W

D. KOTHARY & CO. MUMBAI CHARTERED ACCOUNTANTS

Mehul N. Patel
(Partner)
Membership No. 132650

UDIN: 26132650OIPLBQ7028

Place: Mumbai
Date: 30th October, 2026

Lyka Labs Limited

Corporate Office : Ground floor, Spencer Building, 30, Forjett Street, Grant Road (West), Mumbai - 400 036
• Phone : 6611 2200/290 Website : www.lykalabs.com • Email : enquiry@lykalabs.com

Healthcare Through Innovation

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

(₹ in lakhs)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2026	30th Jun, 2026	30th Sept, 2025	30th Sept, 2026	30th Sept, 2025	31st Mar, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue**						
	Revenue from Operations	4419.95	4230.94	3297.03	8650.89	6214.67	12090.53
	Other Income	58.96	41.85	132.49	100.81	209.83	397.44
II	**Total Income**	**4478.91**	**4272.79**	**3429.52**	**8751.70**	**6424.51**	**12487.96**
III	**Expenses**						
(a)	Cost of Materials Consumed	1357.50	1120.41	896.91	2477.91	1701.85	3177.43
(b)	Purchase of Stock in trade	465.36	750.15	325.15	1215.51	550.01	1479.99
(c)	Change in inventories of Finished Goods, work-in-progress and stock-in-trade	(33.75)	(225.72)	23.50	(259.47)	39.47	(107.94)
(d)	Employee benefits expense	1256.56	1147.61	1032.75	2404.17	1930.99	4160.22
(e)	Finance Costs	102.18	100.82	78.58	203.00	163.72	332.67
(f)	Depreciation and amortisation expense	205.37	200.96	214.95	406.34	426.13	845.98
(g)	Other expenses	1013.93	979.21	1336.72	1993.14	1974.63	3621.71
	Total Expenses	**4367.15**	**4073.44**	**3908.57**	**8440.60**	**6786.81**	**13510.05**
IV	**Profit / (Loss) before Exceptional Items and Taxes (II - III)**	**111.76**	**199.35**	**(479.05)**	**311.10**	**(362.31)**	**(1022.09)**
V	**Exceptional Items (Net)**	-	-	-	-	-	2301.44
VI	**Profit / (Loss) before Tax**	**111.76**	**199.35**	**(479.05)**	**311.10**	**(362.31)**	**(3323.53)**
VII	**Tax Expenses**						
	Current Tax	-	-	18.00	-	49.00	-
	Earlier Year Tax	-	-	-	-	-	82.79
	Deferred Tax	(19.75)	(10.68)	(134.99)	(30.43)	(130.32)	(177.48)
VIII	**Net Profit / (Loss) after Tax**	**131.50**	**210.03**	**(362.07)**	**341.53**	**(280.99)**	**(3228.84)**
IX	**Other Comprehensive Income (Net of Tax) - Net Credit / (Charge)**	-	-	-	-	-	(14.40)
X	**Total Comprehensive Income / (Loss)**	**131.50**	**210.03**	**(362.07)**	**341.53**	**(280.99)**	**(3243.25)**
	Paid up Equity Share Capital (FV ₹ 10/- each)	3615.27	3615.27	3615.27	3615.27	3615.27	3615.27
	Other Equity						5084.64
XI	**Basic and diluted earnings per share (Not annualised for the quarters)**	0.36	0.58	(1.01)	0.94	(0.78)	(8.93)

LYKA LABS LIMITED MUMBAI

Lyka Labs Limited

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Notes:

1 The above Unaudited standalone financial results were considered by the Audit Committee in its meeting, which was approved and taken on record at the meeting of the Board of Directors; held on 30th October 2026.

2 The Hon'ble National Company Law Tribunal ('NCLT'), Ahmedabad Bench, has sanctioned the Scheme of Amalgamation for the merger of Lyka Export Limited (the Transferor Company), with the Lyka Labs Limited (the Transferee Company), under Sections 230 to 232 of the Companies Act, 2013, vide its Order dated 16th March 2026.
The accounting treatment pursuant to the scheme has been given effect to from the date required under IND AS 103 – Business Combinations.Accordingly, the figures has been restated for respective periods.

3 The Statutory Auditors have expressed an unqualified Conculsion on the Unaudited Standalone financials results for the quarter and half year ended 30th September 2026.

4 The Company operates in one business segment i.e. "Pharmaceuticals".

5 The figures for the previous year have been restated / rearranged wherever considered necessary.

For Lyka Labs Limited

Kunal Gandhi
Managing Director & CEO
DIN: 01516156

Mumbai : 30th October, 2026

Lyka Labs Limited

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Healthcare Through Innovation

Unaudited Standalone Statement of Assets & Liabilities as at 30th September 2026

(₹ in lakhs)

	Particulars	As at 30th September 2026	As at 31st March, 2026
	ASSETS		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	8,268.87	8,040.07
	(b) Capital Work- In- Progress	255.41	185.66
	(c) Intangible assets	594.36	671.27
	(d) Intangible assets under development	2.00	2.00
		9,120.64	**8,899.00**
	(e) Financial Assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	1,538.48	1,509.31
	(f) Other Non Current Assets	343.42	537.03
	(g) Non Current Tax Assets	100.92	84.07
		1,982.82	**2,130.41**
2	**Current Assets**		
	(a) Inventories	1,635.89	1,362.96
	(b) Financial Assets		
	(i) Investments	2.66	2.58
	(ii) Trade Receivables	3,540.94	3,291.47
	(iii) Cash and Cash Equivalents	118.43	118.62
	(iv) Loans	17.28	4.57
	(v) Other Financial Assets	627.72	552.93
	(c) Other Current Assets	833.20	712.12
		6,776.12	**6,045.25**
	Total Assets	**17,879.58**	**17,074.66**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	3,615.27	3,615.27
	(b) Other Equity	5,426.17	5,084.64
		9,041.44	**8,699.91**
	LIABILITIES		
1	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,114.20	2,298.93
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	136.63	134.88
	(b) Provisions	324.69	334.66
	(c) Deferred Tax Liabilities (net)	225.63	256.06
		2,801.15	**3,024.53**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,316.86	2,536.66
	(ii) Lease Liabilities	16.68	51.30
	(iii) Trade Payable		
	- Micro and Small Enterprise	874.24	513.37
	- Other than Micro and Small Enterprise	1,270.03	1,165.99
	(iv) Other Financial Liabilities	1,064.09	826.67
	(d) Current Tax Liabilities	-	-
	(b) Other Current Liabilities	357.76	134.78
	(c) Provisions	137.33	121.46
		6,036.99	**5,350.22**
	Total Equity and Liabilities	**17,879.58**	**17,074.66**

LYKA LABS LIMITED MUMBAI

Lyka Labs Limited

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Healthcare Through Innovation

Lyka Labs Limited
Standalone Unaudited Cash Flow Statement for the Half Year Ended 30th September 2026

Particulars	For the Period ended 30th September 2026		For the Period ended 30th September 2025	
A. Cash Flow from Operating Activities				
Profit / (Loss) for tFe Year before tax		311.10		(362.59)
Adjusted for				
Depreciation	406.34		410.48	
Interest Income	(4.89)		(36.65)	
Finance Cost	203.00		163.67	
Provision for Employee Benefits	60.06		607.92	
Exchange rate fluctuation	(21.31)		(70.51)	
Return on Investment	(0.08)		-	
ECL provision	31.99		-	
		675.11		1,074.91
Operating profit before working capital change		986.21		712.32
Changes in Working Capital :				
(Increase) / Decrease in Other Non-Current Financial Assets	(29.17)		(18.72)	
(Increase) / Decrease in Other Non-Current Assets	193.61		270.49	
(Increase) / Decrease in Inventories	(272.93)		93.06	
(Increase) / Decrease in Trade and other receivables	(260.15)		139.16	
(Increase) / Decrease in Other Current Financial Assets	(74.79)		(16.48)	
(Increase) / Decrease in Other Current Assets	(121.08)		22.76	
(Increase) / Decrease in Current Loans	(12.71)		126.59	
Increase / (Decrease) in Other Non-Current Financial Liabilities	1.75		20.34	
Increase / (Decrease) in Non-Current Provisions	(9.97)		9.35	
Increase / (Decrease) in Trade Payables	464.92		112.54	
Increase / (Decrease) in Other Current Financial Liabilities	238.00		70.39	
Increase / (Decrease) in Other Current Liabilities	222.98		(48.04)	
Increase / (Decrease) in Current Provisions	(44.19)		(61.93)	
		296.27		719.51
Cash generated from operations		1,282.48		1,431.83
Net Income Tax Payment	(16.85)	(16.85)	(50.82)	(50.82)
Net cashflow from operating activities (A)		1,265.64		1,381.01
B. Cashflow for Investing activities				
Purchase of Fixed Assets	(627.99)		(522.03)	
Decrease/(Increase) in Investment	-		(0.57)	
Interest Received	4.89		36.65	
Net cash used in Investing activities (B)		(623.10)		(485.95)
C. Cashflow from Financing activities				
Proceed from / (Repayment) of Non Current Borrowings Net	(184.73)		(37.93)	
Proceed from / (Repayment) of Current Borrowings Net	(254.42)		(606.29)	
Proceeds/(Repayment) of Preference /Equity Shares and Warrants (Including Premium)	-		(108.41)	
Interest Paid	(203.58)		(163.85)	
Net cash used in Financing activities (C)		(642.73)		(916.48)
Net increase / (decrease) in cash and cash equivalents (A+B+C)		(0.18)		(21.42)
Cash and Cash Equivalents at the beginning of the Year				
Cash and Cash Equivalents		16.44		36.36
Earmarked Balances		102.17		95.48
		118.61		131.84
Cash and Cash Equivalents at the end of the Year				
Cash and Cash Equivalents		16.26		14.04
Deposits with Banks (Rs 102.17 lakhs Lien against Bank Gurantee)		102.17		96.38
		118.43		110.42

LYKA LABS LIMITED MUMBAI

Independent Auditor's Review Report on the Quarterly and Year-to-Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Lyka Labs Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Lyka Labs Limited** ("the Parent"), which includes its subsidiaries (the Parent and its Subsidiaries together referred to as "the Group"), for the quarter ended September 30, 2026 and year-to-date from April 1, 2026 to September 30, 2026 (the "Statement") attached herewith, being submitted by the Parent 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 Parent's Management and approved by the Parent'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" ("Ind AS 34") 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 read with the Circular. 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. 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.

   We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
   Parent
   i) Lyka Labs Limited

   Subsidiary
   i) Lyka BDR International Limited

5. The accompanying statement includes the interim financial results and other financial information in respect of two subsidiaries, whose interim financial results/ information reflects total assets of Rs. 424.34 lakhs as at September 30, 2026, total revenues of Rs. NIL, total net profit/ (loss) after tax of Rs. (4.37) lakhs and (Rs. 9.73) lakhs and total comprehensive income of Rs. (4.37) lakhs and Rs. (9.73) lakhs, for the quarter ended September 30, 2026 and year-to-date from April 1, 2026 to September 30, 2026 respectively, and net cash inflow of Rs. 0.18 lakhs as at September 30, 2026, which have been reviewed by us.



6. Based on our review conducted and procedures performed as stated in para 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 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 the Listing Regulations, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For D. Kothary & Co.
Chartered Accountants
Firm Registration No. 105335W

D. KOTHARY & CO. MUMBAI CHARTERED ACCOUNTANTS

Mehul N. Patel
(Partner)
Membership No. 132650

UDIN: 26132650FXDZTS4687

Place: Mumbai
Date: 30th October, 2026

Lyka Labs Limited

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Healthcare Through Innovation

Statement of Consoildated Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2026

(₹ in lakhs)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		30th Sept, 2026	30th Jun, 2026	30th Sept, 2025	30th Sept, 2026	30th Sept, 2025	31st Mar, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	**Revenue**						
	Revenue from Operations	4,419.95	4,230.94	3,666.05	8,650.89	6,968.59	12,844.46
	Other Income	61.80	41.85	109.35	103.65	172.44	349.78
II	**Total Income**	**4,481.75**	**4,272.79**	**3,775.40**	**8,754.54**	**7,141.03**	**13,194.24**
III	**Expenses**						
(a)	Cost of Materials Consumed	1,357.50	1,120.41	896.91	2,477.91	1,701.85	3,177.43
(b)	Purchase of Stock in trade	465.36	750.15	567.43	1,215.51	1,020.43	1,950.40
(c)	Change in inventories of finished goods, work-in-progress and stock-in-trade	(33.74)	(225.72)	23.41	(259.46)	39.30	(107.94)
(d)	Employee benefits expense	1,257.97	1,149.02	1,039.86	2,406.99	1,944.70	4,184.89
(e)	Finance Costs	102.18	100.81	78.87	203.00	164.25	316.04
(f)	Depreciation and amortisation expense	205.38	200.96	214.95	406.34	426.13	845.98
(g)	Other expenses	1,020.45	982.36	1,392.46	2,002.79	2,147.68	4,005.38
	Total Expenses	**4,375.09**	**4,077.99**	**4,213.89**	**8,453.08**	**7,444.34**	**14,372.18**
IV	**Profit / (Loss) before Exceptional Items and Taxes (II -**	**106.66**	**194.80**	**(438.49)**	**301.46**	**(303.31)**	**(1,177.94)**
V	**Exceptional Items (Net)**	-	-	-	-	-	-
VI	**Profit / (Loss) before Tax**	**106.66**	**194.80**	**(438.49)**	**301.46**	**(303.31)**	**(1,177.94)**
VII	**Tax Expenses**						
	Current Tax	-	-	18.00	-	49.00	-
	Earlier Year Tax	-	-	-	-	-	82.79
	Deferred Tax	(20.45)	(9.86)	(135.05)	(30.31)	(130.50)	(217.17)
VIII	**Net Profit / (Loss) after Tax**	**127.11**	**204.66**	**(321.44)**	**331.77**	**(221.81)**	**(1,043.56)**
IX	**Other Comprehensive Income**	-	-	-	-	-	(14.40)
X	**Total Comprehensive Income / (Loss)**	**127.11**	**204.66**	**(321.44)**	**331.77**	**(221.81)**	**(1,057.97)**
XI	**Profit After Tax Attributed to**						
	Owners of the Parent	128.63	206.52	(335.74)	335.15	(242.47)	(1,003.18)
	Non-controlling Interest	(1.52)	(1.86)	14.30	(3.38)	20.66	(40.40)
		127.11	**204.66**	**(321.44)**	**331.77**	**(221.81)**	**(1,043.58)**
XII	**Other Comprehensive Income**						
	Owners of the Parent	-	-	-	-	-	(14.40)
	Non-controlling Interest	-	-	-	-	-	-
		-	-	-	-	-	**(14.40)**
XIII	**Total Comprehensive Income / (Loss)**						
	Owners of the Parent	128.63	206.52	(335.74)	335.15	(242.47)	(1,017.58)
	Non-controlling Interest	(1.52)	(1.86)	14.30	(3.38)	20.66	(40.40)
		127.11	**204.66**	**(321.44)**	**331.77**	**(221.81)**	**(1,057.98)**
XIV	Paid up Equity Share Capital (FV Rs.10/- each)	3,615.27	3,615.27	3,615.27	3,615.27	3,615.27	3,615.27
	Other Equity						5,624.08
XV	**Basic and diluted earnings per share**	0.36	0.57	(0.94)	0.93	(0.68)	(2.77)

LYKA LABS LIMITED MUMBAI

Notes:

1 The above Unaudited Consolidated Financial Results were considered by the Audit Committee in its meeting, which was approved and taken on record at the meeting of the Board of Directors; held on 30th October 2026.

2 The Hon'ble National Company Law Tribunal ('NCLT'), Ahmedabad Bench, has sanctioned the Scheme of Amalgamation for the merger of Lyka Export Limited (the Transferor Company), with the Lyka Labs Limited (the Transferee Company), under Sections 230 to 232 of the Companies Act, 2013, vide its Order dated 16th March 2026.
The accounting treatment pursuant to the scheme has been given effect to from the date required under IND AS 103 – Business Combinations.Accordingly, the figures has been restated for respective periods.

3 The Statutory Auditors have expressed an unqualified Conculsion on the Unaudited Consolidated financials results for the quarter and half year ended 30th September 2026.

4 The Company operates in one business segment i.e. "Pharmaceuticals".

5 The figures for the previous year have been restated / rearranged wherever considered necessary.

LYKA LABS LIMITED MUMBAI

For Lyka Labs Limited

Kunai Gandhi
Managing Director & CEO
DIN: 01516156

Mumbai : 30th October, 2026

Lyka Labs Limited

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Healthcare Through Innovation

Unaudited Consolidated Statement of Assets & Liabilities as at 30th September 2026

(₹ in lakhs)

	Particulars	As at 30th September 2026	As at 31st March, 2026
	ASSETS		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	8,268.87	8,040.07
	(b) Capital Work- In- Progress	255.41	185.66
	(c) Intangible assets	594.36	671.27
	(d) Intangible assets under development	2.00	2.00
		9,120.64	**8,899.00**
	(e) Financial Assets		
	(i) Investments	-	-
	(ii) Other Financial Assets	1,604.58	1,576.42
	(f) Other Non Current Assets	343.42	537.03
	(g) Non Current Tax Assets	130.26	113.41
	(h) Deferred tax assets(net)	-	-
		2,078.27	**2,226.86**
2	**Current Assets**		
	(a) Inventories	1,635.89	1,362.96
	(b) Financial Assets		
	(i) Investments	2.66	2.58
	(ii) Trade Receivables	3,752.99	3,503.45
	(iii) Cash and Cash Equivalents	135.89	135.91
	(iv) Loans	4.05	4.57
	(v) Other Financial Assets	628.02	553.23
	(c) Other Current Assets	888.44	765.08
		7,047.95	**6,327.78**
	Total Assets	**18,246.86**	**17,453.64**
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share Capital	3,615.27	3,615.27
	(b) Other Equity	5,959.26	5,624.08
	Equity attributable to owners of the company	**9,574.53**	**9,239.35**
	(c) Non - Controlling Interest	**(159.60)**	**(156.21)**
		9,414.93	**9,083.13**
	LIABILITIES		
1	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,114.20	2,298.93
	(ii) Other Financial Liabilities	136.63	134.88
	(b) Provisions	324.69	334.67
	(c) Deferred Tax Liabilities (net)	181.80	212.11
		2,757.32	**2,980.58**
2	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2,316.86	2,536.66
	(ii) Lease Liabilities	16.68	51.30
	(iii) Trade Payables due to :		
	- Micro and Small Enterprise	874.24	513.37
	- Other than Micro and Small Enterprise	1,270.05	1,165.99
	(iv) Other Financial Liabilities	1,089.78	853.08
	(b) Other Current Liabilities	369.71	148.09
	(c) Provisions	137.30	121.44
		6,074.61	**5,389.93**
	Total Equity and Liabilities	**18,246.86**	**17,453.64**

LYKA LABS LIMITED MUMBAI

Lyka Labs Limited

Corporate Office : Ground floor, Spencer Building, 30, Forjett Street, Grant Road (West), Mumbai - 400 036
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Healthcare Through Innovation

Lyka Labs Limited
Consolidated Unaudited Cash Flow Statement for the Half Year Ended 30th September, 2026

(₹ in lakh)

Particulars	For the Period Ended 30th September 2026		For the Period Ended 30th September 2025	
A. Cash Flow from Operating Activities				
Profit / (Loss) for the year before tax		**301.46**		(303.31)
Adjusted for				
Depreciation	**406.34**		426.13	
Interest Income	**(25.53)**		(50.46)	
Finance Cost	**203.00**		164.25	
Provision for Doubtful Trade Receivables, Advances, Employee Benefits	**95.17**		610.52	
Exchange rate fluctuation	**(24.16)**		(94.29)	
Return on Investment	**(0.09)**		(0.62)	
		654.73		**1,055.53**
Operating profit before working capital change		**956.19**		752.22
Changes in Working Capital :				
(Increase) / Decrease in Other Non-Current Financial Assets	**(28.17)**		(18.72)	
(Increase) / Decrease in Other Non-Current Assets	**193.61**		270.48	
(Increase) / Decrease in Inventories	**(272.93)**		92.89	
(Increase) / Decrease in Trade and other receivables	**(260.49)**		119.93	
(Increase) / Decrease in Other Current Financial Assets	**(74.79)**		(29.60)	
(Increase) / Decrease in Other Current Assets	**(123.37)**		1.93	
(Increase) / Decrease in Current Loans	**0.51**		(2.41)	
Increase / (Decrease) in Other Non-Current Financial Liabilities	**1.91**		20.34	
Increase / (Decrease) in Non-Current Provisions	**(9.98)**		2.62	
Increase / (Decrease) in Trade Payables	**464.92**		198.63	
Increase / (Decrease) in Other Current Financial Liabilities	**236.70**		63.98	
Increase / (Decrease) in Other Current Liabilities	**221.62**		8.11	
Increase / (Decrease) in Current Provisions	**(44.15)**		(64.16)	
		305.39		664.02
Cash Generated From Operations		**1,261.58**		1,416.24
Net Income Tax Payment	**(16.85)**	**(16.85)**	(47.85)	(47.85)
Net Cash Flow from operating Activities (A)		**1,244.73**		1,368.39
B. Cash Flow for Investing Activities				
Purchase of Fixed Assets	**(627.98)**		(853.81)	
Sale of Fixed Assets	**-**		331.79	
Sale of Investment	**-**		2.09	
Interest Received	**25.53**		50.46	
Net cash used in Investing Activities (B)		**(602.45)**		(469.47)
C. Cash Flow from Financing Activities				
Proceed from / (Repayment) of Non Current Borrowings Net	**(184.88)**		(37.95)	
Proceed from / (Repayment) of Current Borrowings Net	**(254.42)**		(606.28)	
Proceeds/(Repayment) of Preference /Equity Shares and Warrants (Including Premium)	**-**		(108.57)	
Interest Paid	**(203.00)**		(164.10)	
Net cash used in Financing Activities (C)		**(642.30)**		(916.90)
Net increase / (decrease) in cash and cash equivalents (A+B+C)		**(0.02)**		(17.98)
Cash and Cash Equivalents at the beginning of the year				
Cash and Cash Equivalents		**33.74**		38.93
Earmarked Balances		**102.17**		95.48
		135.91		134.41
Cash and Cash Equivalents at the end of the year				
Cash and Cash Equivalents		**33.72**		20.05
Deposits with Banks (Rs 102.17 lakhs Lien against Bank Guarantee)		**102.17**		96.38
		135.89		116.43

LYKA LABS LIMITED LYKA MUMBAI