CURIS LIFESCIENCES LIMITED

(FKA: CURIS LIFESCIENCES PRIVATE LIMITED)

CIN: L24230GJ2016PLC086559

Address: PF-23, GIDC Sanand - II, Industrial Estate, Sanand, Ahmedabad, Gujarat, India, 382110

AUDITED STATEMENT OF PROFIT AND LOSS ACCOUNT FOR THE HALF YEAR & YEAR ENDED ON 31st MARCH, 2026

(Rs. In Lakh except per share data)

Sr. No.	Particulars	For Half Year ended			Year ended	Year ended
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	**Revenue from Operations**					
	Net sales or Revenue from Operations	3271.99	2790.89	3436.24	6062.88	5025.86
II	Other Income	28.03	0.12	1.11	28.15	1.23
III	**Total Income (I+II)**	**3300.03**	**2791.01**	**3437.34**	**6091.04**	**5027.08**
IV	**Expenses**					
(a)	Cost of Materials consumed	2460.40	2061.64	2522.93	4522.03	3376.85
(b)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(476.16)	(205.90)	(223.60)	(682.06)	(207.22)
(c)	Purchase of Stock in Trade	348.74	2.87	15.93	351.61	17.21
(d)	Employee benefits expenses	189.87	171.87	166.03	361.74	322.31
(e)	Finance Costs	70.86	42.99	60.66	113.85	110.61
(f)	Depreciation and amortisation expenses	35.45	34.16	33.73	69.61	67.47
(g)	Other Expenses	234.99	161.63	261.75	396.61	442.29
	Total Expenses (IV)	**2864.15**	**2269.25**	**2837.42**	**5133.41**	**4129.52**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**	**435.88**	**521.76**	**599.92**	**957.63**	**897.56**
VI	Exceptional items {Prior Year Expenses/(Income)(net)}	1.47	0.00	(3.61)	1.47	(1.24)
VII	**Profit before extraordinary items and tax (V - VI)**	**434.40**	**521.76**	**603.53**	**956.16**	**898.80**
VIII	Extraordinary items	-	-	-	-	-
IX	**Profit before tax (VII- VIII)**	**434.40**	**521.76**	**603.53**	**956.16**	**898.80**
X	**Tax Expense**	**163.85**	**100.67**	**203.16**	**264.52**	**278.16**
(a)	Current tax	150.00	100.00	145.00	250.00	220.00
(b)	Current Tax Expense Relating to Prior years	13.29	0.00	3.47	13.29	3.47
(c)	Deferred Tax (Asset)/Liabilities	0.57	0.67	54.68	1.24	54.68
XI	**Profit (Loss) for the period (IX-X)**	**270.55**	**421.09**	**400.37**	**691.63**	**620.64**
XII	Paid-up Equity Share Capital (Face Value of Rs. 10 each)	808.44	593.44	593.44	808.44	593.44
XIII	Reserves excluding revaluation reserve				3927.33	1058.32
XIV	**Earning per equity share (for continuing operation)**					
	(a) Basic earnings (loss) per share from continuing and discontinued operations	4.01	7.10	7.01	10.26	10.87
	(b) Diluted earnings (loss) per share continuing and discontinued operations	4.01	7.10	7.01	10.26	10.87

Notes on Financial Results:-

1	The above Standalone financial results of the company, have been reviewed by the Audit Committee and approved by the Board of Directors at their respective Meetings held on 30.05.20265. The Statutory Auditors have carried out a Limited Review of the results for the half year & year ended March 31, 2026
2	The standalone half yearly financial results include the results for the half year ended 31.03.2026 being the balancing figure between the audited figures in respect of the full year ended 31.03.2026 and unaudited figures of half year ended up to 30.09.2025.
3	This statement has been prepared in accordance with the Companies (Accounting Standards) Rules, 2021 (AS), prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable. As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009, are exempted from the compulsory requirement of adoption of IND-AS.
4	Since the company has only one segment, i.e. Manufacturing of Pharmaceutical Products there is no separate reportable segment as required under AS 17.
5	The results for the half year ended on 31st March, 2026 are available on the website of NSE Limited (URL: www.nseindia.com) and also on the company's website (URL: https://curisls.com/financial-results).
6	The company has sucessfully compeleted its Initial Public Offering (IPO) and the Equity shares are listed on SME Emerge Platform of NSE Limited on 14th November, 2025. The Company made its IPO of 21,50,000 equity shares of face value ₹10/- each at premium of ₹118/- per share, aggregating to ₹ 2752.00 lakhs. The issue is fully and over subscribed and the shares are alloted on 12th November, 2025.
7	Earnings per share have been computed in accordance with the Accounting Standard (AS) 20 "Earnings Per Share". The Company issued Fresh IPO of 21,50,000 equity shares on 14-12-2025. Therefore, EPS for March 31, 2026 half year and full year ended is calculated on weighted average method on day basis. The Company issued bonus shares in the ratio of 10 equity shares for every 1 equity share held on 31st December 2024. In accordance with the Standard, the EPS for all periods presented has been adjusted for the issue of bonus shares. The weighted average number of shares for FY 2024-25 includes the effect of fresh issue of 39,494 equity shares on 07.10.2024 (time-weighted and adjusted for the bonus issue). Pursuant to the bonus issue (10:1) made during the FY 2024-25, the EPS for 30th September, 2024 has been restated to ensure comparability. As the Company has no dilutive instruments, basic and diluted EPS are the same. Further, EPS of half year ended of all periods is not annualised.
8	During last half year ended 31st March, 2026, the company has entered into agreed to make strategic investment in Uninova Lifesciences Private Limited by acquiring 51% of the share capital via share purchase agreement. By this virtue, Uninova Lifesciences Private Limited will become subsidiary of the company upon formalized share agreement. The company has already given 20.655 lacs to promoters for acquistion purpose.
9	Previous year's/Period's figures have been re-grouped, re-arranged wherever considered necessary.

Date :- 30.05.2026

Place:- Ahmedabad

For, **Curis Lifesciences Limited**

Dharmesh Dasharath bhai Patel

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Dharmesh Patel

Managing Director

Din: 07371033

CURIS LIFESCIENCES LIMITED

(FKA: CURIS LIFESCIENCES PRIVATE LIMITED)

CIN: L24230GJ2016PLC086559

Statement of Assets and Liabilities

Rs. In Lakhs

	Particulars	As At 31-03-2026	As At 31-03-2025
		Audited	**Audited**
	EQUITY AND LIABILITIES		
	Shareholders' funds		
	(a) Share Capital	808.44	593.44
	(b) Reserves and Surplus	3927.33	1058.32
	(c) Money Received against share warrants	-	-
	Share application money pending allotments	-	-
	Non-Current liabilities		
	(a) Long-term Borrowings	557.95	749.86
	(b) Deferred Tax Liabilities/(Assets) (net)	113.34	112.10
	(c) Long-Term Provisions	4.67	6.82
	Current liabilities		
	(a) Short-term Borrowings	1601.14	811.91
	(b) Trade Payables	818.06	599.98
	(c) Other Current Liabilities	75.69	118.78
	(d) Short-Term Provisions	245.46	208.31
	Total	**8152.07**	**4259.52**
	ASSETS		
	Non-Current Assets		
	(a) Property, Plant & Equipments		
	(i) Tangible Assets	1077.71	1099.44
	(ii) Capital Work In Progress	132.74	1.54
	(b) Non-Current Investments	0.50	0.50
	(c) Other Non Current Assets	27.07	22.73
	Current Assets		
	(a) Inventories	3410.88	1839.97
	(b) Trade Receivables	1122.26	758.41
	(c) Cash and Cash Equivalents	316.51	30.36
	(d) Short-term Loans and Advances	2064.40	506.57
	Total	**8152.07**	**4259.52**

Date :- 30.05.2026
Place:- Ahmedabad

For, **Curis Lifesciences Limited**

Dharmesh Dasharath bhai Patel

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Dharmesh Patel
Managing Director
Din: 07371033

CURIS LIFESCIENCES LIMITED

(FKA: CURIS LIFESCIENCES PRIVATE LIMITED)

CIN: L24230GJ2016PLC086559

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. In Lakhs)

Particulars	For the year ended 31 March, 2026		For the year ended 31 March, 2025	
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		**956.16**		**898.80**
Adjustments for:				
Depreciation and amortisation	69.61		67.47	
Finance Costs	113.85		110.61	
Interest Income on Inevstment & Advances	(23.56)		(1.11)	
Dividend Income	(0.12)		(0.12)	
Prior Period Adjustments	(1.47)		(1.24)	
(Profit)/Loss on Sale of Assets	(0.88)		-	
Foreign Exchange Fluction Loss/(Gain)	(0.07)			
		157.36		**175.61**
Operating profit / (loss) before working capital changes		**1113.52**		**1074.41**
Changes in working capital:				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(1570.90)		(943.80)	
Trade Receivables	(363.85)		245.11	
Short-term loans and advances	(1557.82)		(243.08)	
Sub Total (a)	**(3492.58)**		**(941.77)**	
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	218.08		(147.54)	
Other current liabilities	(43.09)		(13.37)	
Short-term Borrowings	789.23		(26.91)	
Short Term Provisions	0.11		0.61	
Long term Provisions	(2.15)		0.00	
Sub Total (b)	**962.18**		**(187.21)**	
Sub Total (a+b)		**(2530.40)**		**(1128.98)**
		(1416.89)		**(54.57)**
Cash flow from extraordinary items				
Prior Period Adjustment(Net)	1.47		1.24	
Income Tax (Paid)/Received (net of refund)	(226.18)		(149.83)	
Sub- Total		**(224.71)**		**(148.59)**
Net cash flow from / (used in) operating activities (A)		**(1641.60)**		**(203.16)**

Particulars	For the year ended 31 March, 2026		For the year ended 31 March, 2025	
B. Cash flow from investing activities				
Capital expenditure on fixed assets, including capital advances		(180.19)		(9.30)
Interest Income on Inevstment & Advances	23.56		1.11	
Dividend Income	0.12		0.12	
Proceeds from Sale of assets	2.00		0.00	
Proceeds from Non Current Assets	(4.34)		5.73	
		21.34		6.96
Net cash flow from / (used in) investing activities (B)		**(158.86)**		**(2.35)**

CURIS LIFESCIENCES LIMITED

(FKA: CURIS LIFESCIENCES PRIVATE LIMITED)

CIN: L24230GJ2016PLC086559

CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

(Rs. In Lakhs)

Particulars	For the year ended 31 March, 2026		For the year ended 31 March, 2025	
C. Cash flow from financing activities				
Repayment of Long Term Borrowings	(191.91)		(120.23)	
Issue of Share Capital incl. securities premium (net of expenses)	2392.37		424.96	
Interest Paid	(113.85)		(110.61)	
		2086.61		194.12
Net cash flow from / (used in) financing activities (C)		**2086.61**		**194.12**

Net increase / (decrease) in Cash and cash equivalents (A+B+C)		**286.16**		**(11.39)**
Cash and cash equivalents at the beginning of the year		30.36		41.75
Effect of exchange differences on restatement of foreign currency Cash and cash equivalents				
Cash and cash equivalents at the end of the year		**316.51**		**30.36**

Reconciliation of Cash and cash equivalents with the Balance Sheet:				
Cash and cash equivalents as per Balance Sheet		316.51		30.36
Less: Bank balances not considered as Cash and cash equivalents				
Net Cash and cash equivalents		**316.51**		**30.36**
Add: Current investments considered as part of Cash and cash equivalents.				
Cash and cash equivalents at the end of the year		**316.51**		**30.36**
Comprises:				
(a) Cash on hand		24.75		28.23
(b) Balances with banks				
(i) In current accounts		291.77		2.12
Gross Totals		**316.51**		**30.36**

Notes :

1) The above Cash Flow Statement has been prepared under 'Indirect Method' as set out in the Accounting Standard on 'Cash Flow Statement (AS-3)' issued by Companies (Accounting Standards) Rules,2006.

2) Previous year's figures have been rearranged/regroupped wherever necessary.

Date :- 30.05.2026
Place:- Ahmedabad

For, Curis Lifesciences Limited

Dharmesh Dasharath bhai Patel

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Dharmesh Patel
Managing Director
Din: 07371033

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