Date: 17.08.2026

To
BSE Limited,
Dept. of Corporate Services,
Floor 25, PJ Towers,
Dalal Street,
Mumbai-400001.

Scrip Code: 526445

Dear Sir/ Madam

Subject: Outcome of the Board Meeting.
Ref: Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

With reference to our intimation letter dated August 12, 2026 under Regulation 29 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that at the meeting of Board of Directors held today i.e., on Monday, August 17, 2026, the Directors have inter-alia, approved the Audited Financial Results (Standalone and Consolidated) with the Auditors Report for the quarter and year ended March 31, 2026 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements} Regulations, 2015.

We have attached herewith the copy of the audited financial results (standalone and consolidated) for the quarter and year ended March 31, 2026.

The Board Meeting commenced at 03:45 P.M. and concluded at 04:30 P.M. The necessary arrangements are in place to publish the audited financial results in the newspapers. The said financial results will also be available on company's website https://indrayani.com and also on BSE website https://www.bseindia.com/stock-share-price/indrayani-biotechltd/indranib/526445/ .

Kindly take the same on records.

Thanking You
Yours Faithfully
For **Indrayani Biotech Limited.**

SWAMINATHAN GOVINDARAJAN
Digitally signed by SWAMINATHAN GOVINDARAJAN

Swaminathan Govindarajan
Whole-time Director
DIN:02481041

VENKATESH & CO
Chartered Accountants

Independent Auditor's Report on Consolidated Annual Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors
Indrayani Biotech Limited

Report on the Audit of the Consolidated Financial Results

Qualified Opinion

We have audited the accompanying Consolidated annual financial results of **Indrayani Biotech Limited** (Holding company) and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the year ended 31st March, 2026, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding year ended 31st March, 2026 as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/review.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

a) includes the results of the Entities as annexed in Annexure – I and
b) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

subject to the matters in the basis of qualified opinion para**,** give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of Consolidated total comprehensive income [comprising of net profit and other comprehensive income (loss)] and other financial information of the Group for the year ended 31st March 2026.

"SRI RANGA", New No.151, Mambalam High Road, T.Nagar, Chennai - 600 017.
Telefax : 2814 4763/64/65/66 Email : venkateshandco@gmail.com

Basis of Qualified Opinion:

1. We draw attention to Note No. 11-A,8-B and 10 to the Consolidated Financial Statements regarding Loans , Other Current Asset and Trade Receivable Wherein the balances are subject to confirmation and reconciliation. We are unable to ascertain the consequential impact, if any, on the Consolidated Financial Statements.

2. In consolidation of accounts the following subsidiaries are compiled based on the INDIAN GAAP and not in accordance with the IND AS. The impact on the consolidated Profit and loss account on account of the same is not ascertainable.
    a. Matrix Boilers Private Limited
    b. Kniss Laboratories Private Limited

3. In respect of One Subsidiary namely HSL Prime Properties Private Limited, the auditor has stated the following in the Basis for Qualified Opinion Para.,

    The Company has not obtained or provided balance confirmations in respect of all trade creditors aggregating to Rs. 61,82,938 as at 31 March 2026, representing approximately 41% of the total liabilities of the Company. Consequently, we were unable to obtain sufficient appropriate audit evidence regarding the existence, completeness and accuracy of these balances through external confirmations or by performing alternative audit procedures. Accordingly, we were unable to determine whether any adjustments might have been necessary in respect of the aforesaid trade creditor balances and the corresponding elements of the financial statements.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the holding company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Holding Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Holding Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

a) We did not audit the financial statements of five subsidiaries and one step-down subsidiary, whose financial statements reflect total assets of ₹17,128.01 lakhs and total revenues of ₹11,335.73 lakhs for the year ended 31 March 2026, as considered in the Consolidated Financial Statements. These financial statements have been audited by other auditors, whose reports have been furnished to us by the Management, and our opinion on the Consolidated Financial Statements, insofar as it relates to the amounts and disclosures included in respect of the aforesaid subsidiaries and step-down subsidiary, is based solely on the reports of such other auditors.

b) Further, We did not audit the financial statements of one step-down subsidiary, whose financial statements reflect total assets of ₹311.43 lakhs and total revenues of ₹448.85 lakhs for the year ended 31 March 2026, as considered in the Consolidated Financial Statements. These financial statements have been certified by the Management. Our opinion on the Consolidated Financial Statements, insofar as it relates to the amounts and disclosures included in respect of the aforesaid step-down subsidiary, is based solely on the management-certified financial statements furnished to us by the Management.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done by the other auditors.

The Consolidated Financial Results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

for Venkatesh & Co

Chartered Accountants

FRN: 04636S

VIJAYARAGHAVAN DASARATY

Digitally signed by VIJAYARAGHAVAN DASARATY
Date: 2026.08.14 12:29:07 +05'30'

CA Dasaraty V

Partner

M No: 026336

UDIN: **26026336MMGEYC9260**

Chennai, 14th August 2026

Annexure - I

S. No.	Name of the entity	Relationship
1	IBL Health Care Limited	Subsidiary
2	HSL Agri Solutions Limited	Subsidiary
3	HSL Prime Properties Private Limited	Subsidiary
4	Healthway India Private Limited	Step Down Subsidiary
5	Kniss Laboratries Private Limited	Step Down Subsidiary
6	Dindigul Farm Products Limited	Subsidiary (31.34 %)*
7	Matrix Boilers Private Limited	Subsidiary
8	IBL Investments Limited	Subsidiary
9	IBL Social Foundation	Subsidiary

***Consolidation comprises of financial results of Dindigul Farm Product Limited by virtue of Control established over Board of Directors and as per the Legal Opinion obtained.**

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301

#32 & 33 Block: I, 3rd Floor Thiru Vi Ka Industrial Estate SIDCO Industrial Estate Guindy Chennai Tamil Nadu 600032.

Audited Consolidated Statement of Profit and Loss for the year ended 31st March 2026

(Rs in Lakhs Except EPS)

S No	Particulars	Quarter Ended			Year Ended	
		3/31/2026	12/31/2025	3/31/2025	3/31/2026	3/31/2025
	Income From Operations					
I	Revenue from Operations	7,277.90	3,501.48	5,056.93	13,783.12	13,022.84
II	Other Income	171.47	83.08	277.63	457.22	312.58
III	**Total Income**	**7,449.37**	**3,584.56**	**5,334.56**	**14,240.35**	**13,335.42**
IV	**Expenses**					
	Cost of Materials consumed	5,137.58	2,610.14	3,896.02	9,407.32	8,277.21
	Change in Inventories	-	-	122.27	-	-
	Employee Benefit Expense	749.45	319.61	619.10	1,416.15	2,046.78
	Finance Cost	554.23	246.71	707.21	960.08	1,176.27
	Depreciation and amortization expense	214.29	100.99	-171.55	430.14	336.81
	Other expenses	890.75	292.85	993.43	1,996.66	2,072.70
	Total Expenses	**7,546.30**	**3,570.31**	**6,166.48**	**14,210.36**	**13,909.77**
V	Profit / (loss) before exceptional items and tax	**-96.93**	**14.25**	**-831.92**	**29.99**	**-574.35**
VI	Exceptional Items	-	-	-	-	
	Add : Share of profit In Associates	-	-	-	-	-
VII	Profit / (loss) before tax	-96.93	14.25	-831.92	29.99	-574.35
VIII	Current Tax Expense	-14.60	2.70	100.67	5.45	116.40
IX	Deferred Tax Expense	-191.49		-80.00	-191.49	-80.00
X	Profit (Loss) for the period from continuing operations (VII-VIII)	**109.16**	**11.55**	**-852.59**	**216.03**	**-610.75**
X	Profit (Loss) for the period from discontinued operations	-	-	-	-	-
XI	Profit (Loss) for the period (VII-VIII)	**109.16**	**11.55**	**-852.59**	**216.03**	**-610.75**
XII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-2.61	0.78	-2.61
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XIII	Total Comprehensive Income for the period (XII+XI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	**109.16**	**11.55**	**-855.20**	**216.81**	**-613.36**
	Comprehensive Income for the period attributable to the Owners of the Company	-12.56	**6.36**	**-584.06**	**37.81**	**-455.09**
	Total Comprehensive Income for the period attributable to the Non Controlling Interest	122.51	**5.20**	**-271.14**	**179.00**	**-158.27**
	Paid up Equity Share Capital	**4,553.63**	**4,553.63**	**4,553.63**	**4,553.63**	**4,553.63**
XIV	Earnings Per Share:					
	(1) Basic	0.24	0.03	-1.88	0.48	-1.35
	(2) Diluted	0.24	0.03	-1.88	0.48	-1.35

Notes:

1. The above Consolidated financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 17th August 2026 and have been subjected to audit by the Statutory Auditors of the company. The above results have been prepared In accordance with the Indian Accounting Standards-(IndAS) as prescribed under Section133 of the Companies Act 2013, read with Rule3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies(Indian Accounting Standards) Amendment Rules, 2016.
2. The financial results are being forwarded to the Bombay Stock Exchange & also available on the company website (www.indrayani.com)
3. Previous period figures have been regrouped wherever necessary.
4. There is no investor complaint received during the quarter.

SWAMINATHAN GOVINDARAJAN
Digitally signed by SWAMINATHAN GOVINDARAJAN

For Indrayani Biotech Limited
Swaminathan Govindarajan
Director
DIN: 02481041

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301

BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032

Consolidated Balance sheet as at 31/03/2026

Particulars	Note	As at 31 Mar 2026	As at 31 Mar 2025
ASSETS			
Non-current assets			
Property, plant and equipment	3	3,691.37	3,433.50
Capital Work in Progress	4	2,669.44	2,566.94
Goodwill	3	2,334.73	2,334.73
Other Intangible Assets	3	-	0.08
Financial assets			
(i) Investments	5	27.85	24.78
(ii) Other financial assets	6	367.00	514.20
Deferred Tax Assets	7-C	244.04	22.64
Non-current tax assets	7-A	106.17	106.17
Other Non Current Assets	8-A	30.00	20.00
Total non-current assets		**9,470.60**	**9,023.04**
Current assets			
Inventories	9	3,778.43	4,134.19
Financial assets			
(i) Trade receivables	10	5,857.95	5,868.95
(ii) Cash and cash equivalents	11	425.64	28.82
(iii) Loans	11-A	218.88	856.22
(iv) Other Financial Assets	11-B	2,029.57	2,621.13
Current Tax Assets (Net)	7-B	236.72	204.06
Other current assets	8-B	3,324.88	4,080.14
Total current assets		**15,872.07**	**17,793.51**
TOTAL ASSETS		**25,342.68**	**26,816.55**
EQUITY AND LIABILITIES			
Equity			
Equity share capital	12-A	4,553.63	4,553.63
Other equity	12-B	2,735.13	2,697.32
Non Controlling Interests	13	2,919.65	2,740.65
Total equity		**10,208.41**	**9,991.60**
Non-current liabilities			
Financial liabilities			
(i)Brorrowings	14	5,788.76	6,541.52
(ii)Lease Liabilities	15	-	
Provisions	15A	-	7.49
Deffered Tax liabilities	16	47.35	27.57
Total non-current liabilities		**5,836.11**	**6,576.58**
Current liabilities			
Financial liabilities			
(i) Borrowings	17	7,041.82	7,165.72
(ii)Lease Liabilities	15	-	-
(iii) Trade payables		-	-
Total outstanding dues to micro enterprises and small enterprises	19	-	
Total outstanding dues of creditors other than micro enterprises a		1,405.80	2,358.29
(iv)Other Financial Liabilities	20	-	-
Other current liabilities	21	332.62	233.25
Provision	18	517.92	491.11
Total current liabilities		**9,298.16**	**10,248.37**
TOTAL EQUITY AND LIABILITIES		**25,342.68**	**26,816.55**

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301
BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032
Consolidated Statement of Profit and Loss for year ended 31/03/2026

Particulars	Note	For the year ended 31 Mar 2026	For the year ended 31 Mar 2025
Income			
Revenue from operations	22	13,783.12	13,022.84
Other income	23	457.22	312.58
Total income		**14,240.35**	**13,335.43**
Expenses			
Cost of Materials consumed	24	9,407.32	8,277.21
Employee benefits expense	25	1,416.15	2,046.78
Finance costs	26	960.08	1,176.27
Depreciation and amortization expense	27	430.14	336.81
Other expenses	28	1,996.66	2,072.70
Total expenses		**14,210.36**	**13,909.78**
Profit/(loss) before exceptional items and tax		**29.99**	**(574.36)**
Exceptional items		-	-
Share of profits/(loss) in Associates		-	-
Profit /(Loss) before tax		**29.99**	**(574.36)**
Tax expense		5.45	116.40
Deferred tax	28A	(191.49)	(80.00)
Profit /(Loss) for the year		**216.03**	**(610.76)**
Other comprehensive income:		-	-
Other comprehensive income for the year		0.78	(2.61)
Total Comprehensive income for the year		**216.81**	**(613.37)**
Other comprehensive income attributable to:			
- Owners of the Company		-	-
- Non Controlling Interest		-	-
Total comprehensive income attributable to:			
- Owners of the Company		37.81	(158.28)
- Non Controlling Interest		179.00	(455.09)
Profit per equity share:			
- Basic		0.48	(1.35)
- Diluted	32	0.48	(1.35)
Significant accounting policies	2		

M/s. INDRAYANI BIOTECH LIMITED
BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032

CIN : L40100TN1992PLC129301

Consolidated Statement of Cash Flows for the year ended 31st March 2026

Particulars	As on 31-Mar-26	As on 31-Mar-25
Cash Flows From Operating Activities:-		
Net Profit after Taxation	216.03	(610.75)
Adjustment for Non cash items		
Add : Depreciation	430.14	336.81
Less : Interest Income Notional (As per Ind AS 109)	-	(2.17)
Add : Notional Rent as per IND AS	-	2.52
Add : Interest Expenses Notional as per Applicable IndAS	-	30.15
Other Comprehensive Income	0.78	(2.61)
Add : Interest Paid	960.08	1,176.27
Less : Interest income	249.71	63.34
Cash Flow Before Working Capital changes:-	**1,856.74**	**993.56**
Decrease (Increase) in Inventories	355.76	100.86
Decrease (Increase) in Trade receivables	11.00	(1,916.06)
Decrease (Increase) in current assets	604.68	(171.44)
Decrease (Increase) in Other Financial Assets	730.36	345.84
Decrease (Increase) in other current assets	533.86	(1,684.50)
(Decrease) Increase in Short term borrowings	(123.90)	3,059.02
(Decrease) Increase in Financial Liabilities	25.23	(96.21)
(Decrease) Increase in Trade payables	(952.49)	(1,380.75)
(Decrease) Increase in Other Current liabilities	99.37	(43.63)
(Decrease) Increase in Provisions	19.32	2.71
Cash Flow Before Tax and Extraordinary Items:-		
Income Taxes Paid	5.45	116.40
Net Cash Flow From Operating Activities	**3,165.39**	**(674.18)**
Cash Flow from Investing Activities:-		
Less : Purchase of Capital Assets	(688.01)	(137.56)
Less : Increase / Decrease in Advances for Capital Expenditure	(102.50)	1,737.10
Less : Purchase of Investments	(3.07)	(2.45)
Less : Sale of Other Assets	(728.71)	746.74
Add: Interest Income	249.71	63.34
Decrease (Increase) in Loans and advances & Other assets		67.16
Net Cash flow used in Investing Activities	**(1,272.58)**	**2,474.33**
Cash Flow from Financing Activities:-		
Increase in Borrowings	(752.76)	(118.13)
Interest Income Notional (As per Ind AS 109)		2.17
Increase in Share Capital	0.04	
Repayment of Lease Liabilities		(406.70)
Increase in Non Controlling interest	179.00	(2,365.02)
Interest expense	(960.08)	1,176.27
Decrease in borrowings	37.81	(118.13)
Net Cash Flow From Financing Activities	**(1,495.99)**	**(1,829.54)**
Net Increase/(Decrease) in Cash and Cash Equivalents:-		
(Opening Balance)	28.82	58.21
Net Cash Flow during the year	396.82	(29.39)
(Closing Balance)	**425.64**	**28.82**

Independent Auditor's Report on Standalone Financial Results and Year to Date results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of **Indrayani Biotech Limited**
Report on the Audit of the Standalone Financial Results

Qualified Opinion

We have audited the accompanying standalone annual financial results of **Indrayani Biotech Limited** (the company) for the year ended 31st March 2026 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income (loss) and other financial information for the year ended 31st March 2026.

Basis for Qualified Opinion:

1. We draw attention to Note No. 8-C, 8-A and 10 to the Financial Statements regarding Loans, Other Current Asset and Trade Receivable Wherein the balances are subject to confirmation and reconciliation. We are unable to ascertain the consequential impact, if any, on the Financial Statements.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act respect to the preparation of these standalone financial results that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the LODR Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

Attention is drawn to the fact that figures for the last quarter ended March 31, 2026 and the corresponding quarter ended in the previous year as reported in this Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

for Venkatesh & Co
Chartered Accountants
FRN: 04636S

VIJAYARAGHAVAN DASARATY
Digitally signed by VIJAYARAGHAVAN DASARATY
Date: 2026.08.14 12:29:55 +05'30'

CA Dasaraty V
Partner
M No: 026336

UDIN: **26026336IVUGJI9709**
Chennai,14th August 2026

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301

#32 & 33 Block: I, 3rd Floor Thiru Vi Ka Industrial Estate SIDCO Industrial Estate Guindy Chennai Tamil Nadu 600032.

Audited Standalone Statement of Profit and Loss for the year ended 31st March 2026

(Rs in Lakhs Except EPS)

S No	Particulars	Quarter Ended			Year Ended	
		3/31/2026	12/31/2025	3/31/2025	3/31/2026	3/31/2025
	Income From Operations					
I	Revenue from Operations	407.98	520.10	928.31	2,189.78	3,776.91
II	Other Income	82.06	67.66	93.41	421.25	351.60
III	**Total Income**	**490.04**	**587.76**	**1,021.72**	**2,611.03**	**4,128.51**
IV	**Expenses**					
	Cost of Materials consumed	220.15	203.77	279.66	1,065.18	1,478.43
	Employee Benefit Expense	257.93	137.68	330.35	701.32	1,323.68
	Finance Cost	54.17	109.29	239.46	394.61	732.10
	Depreciation and amortization expense	18.27	14.23	6.41	64.26	102.49
	Other expenses	-90.56	112.07	145.60	265.20	427.18
	Total Expenses	**459.96**	**577.04**	**1,001.48**	**2,490.57**	**4,063.88**
V	Profit / (loss) before exceptional items and tax	**30.09**	**10.72**	**20.24**	**120.46**	**64.63**
VI	Exceptional Items	-	-	-	-	
	Add : Share of profit In Associates	-	-	-	-	-
VII	Profit / (loss) before tax	30.09	10.72	20.24	120.46	64.63
VIII	Current Tax Expense	7.69	2.70	-11.17	30.44	-
IX	Deferred Tax Expense	20.05		-80.00	20.05	-80.00
X	Profit (Loss) for the period from continuing operations (VII-VIII-IX)	**2.35**	**8.02**	**111.41**	**69.97**	**144.63**
X	Profit (Loss) for the period from discontinued operations	-	-	-	-	-
XI	Profit (Loss) for the period (IX-X)	**2.35**	**8.02**	**111.41**	**69.97**	**144.63**
XII	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
XIII	Total Comprehensive Income for the period (XII+XI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	**2.35**	**8.02**	**111.41**	**69.97**	**144.63**
	Paid up Equity Share Capital	**4,553.63**	**4,553.63**	**4,553.63**	**4,553.63**	**4,533.63**
XIV	Earnings Per Share:					
	(1) Basic	0.05	0.01	0.25	0.15	0.32
	(2) Diluted	0.05	0.01	0.25	0.15	0.32

Notes:

1. The above Standalone financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 14th August 2026 and have been subjected to audit by the Statutory Auditors of the company. The above results have been prepared In accordance with the Indian Accounting Standards-(IndAS) as prescribed under Section133 of the Companies Act 2013, read with Rule3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies(Indian Accounting Standards) Amendment Rules, 2016.
2. The financial results are being forwarded to the Bombay Stock Exchange & also available on the company website (www.indrayani.com)
3. Previous period figures have been regrouped wherever necessary.
4. There is no investor complaint received during the quarter.

SWAMINATHAN GOVINDARAJAN
Digitally signed by SWAMINATHAN GOVINDARAJAN

For Indrayani Biotech Limited
Swaminathan Govindarajan
Director
DIN: 02481041

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301
BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032

Standalone Balance sheet as on 31st Mar 2026

Rs in Lakhs

Particulars	Note	As at 31 Mar 2026	As at 31 Mar 2025
ASSETS			
NON-CURRENT ASSETS			
Property, plant and equipment	3	1,204.90	1,282.52
Capital Work in Progress	4	1,809.07	1,809.07
Goodwill	3	383.53	383.53
Financial assets			
(i) Investments	5	961.35	961.40
(ii) Other financial assets	6	306.01	462.61
Non-current tax assets	7-A	106.17	106.17
Other Non Current Assets			-
Total non-current assets		**4,771.03**	**5,005.30**
CURRENT ASSETS			
Inventories	9	175.80	168.60
Financial assets			
(i) Trade receivables	10	1,610.17	1,645.91
(ii) Cash and cash equivalents	11	2.73	6.21
(iii) Loans	8-C	4,261.25	4,624.30
(iv) Other Financial Assets	8-A	111.50	392.25
Current Tax Assets (Net)	7-B	224.34	189.49
Other current assets	8-B	1,035.71	1,035.71
Total current assets		**7,421.50**	**8,062.47**
TOTAL ASSETS		**12,192.53**	**13,067.77**
EQUITY AND LIABILITIES			
EQUITY			
Equity share capital	12A	4,553.63	4,553.63
Other equity	12B	1,049.49	979.52
Total equity		**5,603.12**	**5,533.15**
NON-CURRENT LIABILITIES			
Financial liabilities			
(i)Brorrowings	13	2,662.93	1,364.13
Deferred Tax liabilities	14	42.43	22.38
Total non-current liabilities		**2,705.36**	**1,386.51**
CURRENT LIABILITIES			
Financial liabilities			
(i) Borrowings	15	3,251.73	4,801.97
(iii) Trade payables			
Total outstanding dues to micro enterprises and small enter			-
Total outstanding dues of creditors other than micro enterprises and small enterprises	17	136.11	855.67
Other current liabilities	18	123.08	99.92
Provision	16	373.13	390.55
Total current liabilities		**3,884.05**	**6,148.11**
TOTAL EQUITY AND LIABILITIES		**12,192.53**	**13,067.77**

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301
#32 & 33 Block: I, 3rd Floor Thiru Vi Ka Industrial Estate SIDCO Industrial Estate Guindy Chennai Tamil Nadu 600032.
Standalone Statement of Profit and Loss for the year ended 31st March 2026

Rs in Lakhs

S No	Particulars	Note No	As at 31st March,2026	As at 31st March,2025
I	Revenue from Operations	19	2,189.78	3,776.91
II	Other Income	20	421.25	351.60
III	**Total Income**		**2,611.03**	**4,128.51**
IV	**Expenses**			
	Cost of Materials consumed	21	1,065.18	1,478.43
	Employee Benefit Expense	22	701.32	1,323.68
	Finance Cost	23	394.61	732.10
	Depreciation and amortization expense	24	64.26	102.49
	Other expenses	25	265.20	427.18
	Total Expenses		**2,490.57**	**4,063.88**
V	Profit / (loss) before exceptional items and tax		**120.46**	**64.63**
VI	Exceptional Items			
	Add : Share of profit In Associates			
VII	Profit / (loss) before tax		120.46	64.63
VIII	Current Tax Expense	16	30.44	-
IX	Deferred Tax Expense	14C	20.05	-80.00
X	Profit (Loss) for the period from continuing operations (VII-VIII)		**69.97**	**144.63**
X	Profit (Loss) for the period from discontinued operations			
XI	Profit (Loss) for the period (VII-VIII)			
XII	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss			-
	(ii) Income tax relating to items that will not be reclassified to profit or loss			-
	B (i) Items that will be reclassified to profit or loss			-
	(ii) Income tax relating to items that will be reclassified to profit or loss			-
XIII	Total Comprehensive Income for the period (XII+XI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)		**69.97**	**144.63**
XIV	Earnings Per Share:			
	(1) Basic	29	0.15	0.32
	(2) Diluted		0.15	0.32

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301

BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032

Standalone Cash Flow Statement for the year ended 31/03/2026 **Rs in Lakhs**

Particulars	As on 31-Mar-26	As on 31-Mar-25
Cash Flows From Operating Activities:-		
Net Profit after Taxation	120.46	64.63
Adjustment for Non cash items		
Add : Impairment/ Write off of Property Plant and Equipment and Capital Work in Progress	-	-
Add : Depreciation	64.26	102.49
Less : Interest Income Notional (As per Ind AS 109)		
Less : Notional Income		(9.72)
Add: Interest Expenses Notional as per applicable IndAS		
Adjustment for Non Operating activities		
Add : Interest Paid (Including Interest on Lease Liabilities)	394.61	732.10
Less : Interest income	-	-
Cash Flow Before Working Capital changes:-	**579.33**	**889.50**
Decrease (Increase) in Inventories	(7.20)	23.72
Decrease (Increase) in Trade receivables	35.74	113.72
Decrease (Increase) in Current Tax Assets	(34.85)	(53.44)
Decrease (Increase) in Other Financial Assets	280.75	(52.35)
Decrease (Increase) in other current assets	-	(261.02)
(Decrease) Increase in Short term borrowings	(1,550.24)	430.14
(Decrease) Increase in Financial liabilities		
(Decrease) Increase in Trade payables	(719.56)	583.33
(Decrease) Increase in Other Current liabilities	23.16	(38.44)
(Decrease) Increase in Provisions	(17.42)	100.17
Cash Flow Before Tax and Extraordinary Items:-		
Income Taxes Paid	-	-
Net Cash Flow From Operating Activities	**(1,410.28)**	**1,735.34**
Cash Flow from Investing Activities:-		
Less : Purchase of Capital Assets	13.36	(85.07)
Less : Purchase of Investments	0.05	(5.59)
Add : Rental Receipts	-	-
Add : Amount of Interest Received	-	-
Less : Sale of Capital Assets	-	-
Decrease (Increase) in Loans and advances & Other assets	126.16	(43.09)
Net Cash flow used in Investing Activities	**139.57**	**(133.75)**
Cash Flow from Financing Activities:-		
Increase in Borrowings	1,298.77	(123.82)
Interest Income Notional (As per Ind AS 109)		
Increase in Share capital	-	-
Issue of Share Warrant	-	(63.06)
Interest expense(Including Interest on Lease Liabilities)	(394.61)	(732.10)
Repayment of Lease Liabilities		
Loan to Group Companies	363.05	(702.71)
Security Premium Received		
Issue Expenses Paid		
Decrease in borrowings		
Net Cash Flow From Financing Activities	**1,267.23**	**(1,621.67)**
Net Increase/(Decrease) in Cash and Cash Equivalents:-		
(Opening Balance)	6.21	26.29
Net Cash Flow during the year	(3.48)	(20.08)
(Closing Balance)	**2.73**	**6.21**