



Fabino Enterprises Ltd.

(Formerly known as Fabino Life Sciences Ltd.)

(An ISO 9001:2015 Certified Company)

May 23, 2026

To,
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 543444

Sub: Outcome of Board Meeting held on Saturday, May 23, 2026

Dear Sir/Madam,

In continuation of our letter dated May 20, 2026, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held today, i.e. Saturday, May 23, 2026, at the registered office of the company, inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Accounting Standards for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.
2. The Audited Consolidated Financial Results set out in compliance with Accounting Standards for the Half year and year ended March 31, 2026 together with Statement of Assets & Liabilities and Cash Flow Statement.

Independent Auditors Report thereon for Standalone and Consolidated Financial Results alongwith declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**.

The Board Meeting commenced at 5:30 P.M. and concluded at 6:30 P.M.

The aforesaid results are also being disseminated on Company's website at <https://www.fabinolife.com/investor/>

You are requested to kindly update above information on your record.

Kindly take the above on record.

Thanking You,

Yours Faithfully,

For Fabino Enterprises Limited
(Formerly Known as Fabino Life Sciences Limited)

Aditya Mahavir Jain
Managing Director
DIN: 09353344

Independent Auditors Report on Half year and year ended standalone financial results of the Company pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015

To
Board of Directors of
M/s Fabino Enterprises Limited
(Formerly known as FABINO LIFE SCIENCES LIMITED)

Opinion

We have audited the accompanying standalone financial results of **M/s Fabino Enterprises Limited (Formerly known as FABINO LIFE SCIENCES LIMITED)** (hereinafter referred to as "the company") for the year ended March 31, 2026 and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('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; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Standalone Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with the requirements with these requirements and the Code of Ethics.

We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be key audit matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risk of material misstatement of the standalone financial statements. The result of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial standalone financial statements.

Key Audit Matters	How our audit addressed the key audit matters
Write-off of Trade Receivables under Litigation	
<p>During the year, the Company has written off trade receivables and loans and advances aggregating to ₹71,55,208. Out of this, ₹47,79,252 pertains to trade receivables in respect of which legal proceedings were initiated; however, due to repeated postponement of hearings and uncertainty regarding recovery, management has concluded that these amounts are not recoverable. The remaining balances relate to loans and advances identified by management as not recoverable.</p> <p>In addition, sundry balances written back amounting to ₹1,45,000 of which now company is not liable to pay.</p>	<ul style="list-style-type: none"> • Obtained an understanding of the nature of write-offs of trade receivables, loans and advances, and write-back of creditors. • Reviewed management's assessment supporting the write-off and write-back, including rationale for non-recoverability and non-liability. • Discussed status of legal proceedings in respect of litigated receivables and noted delays in hearings. • Verified Board/management approvals for write-offs and write-back.

	<ul style="list-style-type: none"> • Examined available supporting documents and correspondence related to recovery efforts.
	<ul style="list-style-type: none"> • Evaluated the appropriateness of accounting treatment and disclosures in accordance with applicable accounting standards and the Companies Act, 2013.
Write-off of Expired Inventory	
<p>During the year, the Company inventory got obsolete amounting to ₹57,73,331 on account of expiry of stock. The expired inventory was identified based on management's review and internal processes, and subsequently removed from inventory records.</p>	<ul style="list-style-type: none"> • Obtained an understanding of the Company's process for identification and control of expired and obsolete inventory. • Evaluated the basis on which management identified inventory as expired and required write-off. • Verified appropriate approval of inventory write-off by management/authorized personnel. • Assessed the accounting treatment and disclosure of inventory write-off in accordance with applicable accounting standards and Companies Act, 2013

Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the annual standalone financial statements. The company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company and the standalone statement of assets and liabilities and standalone statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 accounting policies; making judgement 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 standalone financial statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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 of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of Standalone Financial Results

1. 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.
2. As part of an audit in accordance with the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
 - Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the standalone financial results represent the underlying transactions and events in the manner that achieves fair presentation.

We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

Other Matters

The standalone financial results include the results for the half year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published figures up to the end of the half year of the respective financial year. Also, the figures up to the end of the half year had only been reviewed and not subjected to audit.

FOR D G M S & CO.

Chartered Accountants

Firm Regn. No. 0112187W



Hiren J Maru

Partner

Membership No. 115279

UDIN: 26115279TAVGNE6545



Date: 23rd May 2026

Place: Mumbai

FABINO ENTERPRISES LIMITED

(Formerly known as FABINO LIFE SCIENCES LIMITED)

CIN: L24100HR2011PLC114093

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

Statement of Standalone Audited Financial Results for the Half Year and Year Ended 31.03.2026

(Rupees in lakhs except per share data)

Particulars	Half Year Ended			Year Ended		
	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025	
A	Date of start of reporting period	01-10-2025	01-04-2025	01-10-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	30-09-2025	31-03-2025	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited	Audited
Part I						
I	Revenue From Operations					
	Net sales or Revenue from Operations	1,074.80	67.99	514.44	1,142.79	1,803.60
II	Other Income	115.59	14.60	(0.00)	130.19	28.85
III	Total Revenue (I + II)	1,190.39	82.59	514.44	1,272.98	1,832.46
IV	Expenses					
(a)	Direct Expenses	9.00	-	-	9.00	42.45
(b)	Purchases of stock-in-trade	1,135.24	20.48	485.61	1,155.72	1,635.66
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(20.09)	47.24	(8.20)	27.15	13.17
(d)	Employee benefit expense	2.43	10.38	8.69	12.81	27.11
(e)	Finance Costs	4.66	8.10	1.56	12.77	12.67
(f)	Depreciation and amortisation expense	5.03	5.33	1.40	10.36	6.59
(g)	Other Expenses	77.17	15.59	25.28	92.76	68.89
	Total expenses	1,213.43	107.13	514.32	1,320.56	1,806.52
V	Profit (loss) before Exceptional and	(23.04)	(24.55)	0.12	(47.59)	25.93
VI	Exceptional items					
VII	Share of Profit/(Loss) of Associates					
VIII	Profit (loss) before Tax (VII-VIII)	(23.04)	(24.55)	0.12	(47.59)	25.93
X	Tax Expense					
(a)	Current Tax	0.00		(0.24)		12.68
	(Less):- MAT Credit					
	Current Tax Expense Relating to Prior years					
(b)	Deferred Tax	-11.94	0.33	0.21	(11.62)	0.06
XI	Net Profit/Loss for the period from Continuing Operations (IX-X)	(11.09)	(24.87)	0.14	(35.97)	13.19
XII	Profit (Loss) from Discontinuing Operations					
XIII	Tax Expenses of Discontinuing Operations					
XIV	Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)	-	-	-	-	-
XV	Profit (Loss) for the period (XI+XIV)	(11.09)	(24.87)	0.14	(35.97)	13.19
XVI	Details of equity share capital					
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	210.00	210.00	210.00	210.00	210.00
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XVII	Reserves excluding revaluation reserve as per Balance Sheet					
XVIII	Earnings per share (Not Annualized for Half Year and Year ended)	-0.53	-1.18	0.01	-1.71	0.63
(a)	Earnings per share Continuing Operation (Not Annualised for Half Year and Year ended)					
	Basic earnings per share before extraordinary items	(0.53)	(1.18)	0.01	(1.71)	0.63
	Diluted earnings per share before extraordinary items	(0.53)	(1.18)	0.01	(1.71)	0.63
(b)	Earnings per share Discontinuing Operation (Not Annualised for Half Year and Year ended)					
	Basic earnings per share after extraordinary items	-	-	-	-	-
	Diluted earnings per share after extraordinary items	-	-	-	-	-
(c)	Earnings per share (Not Annualised for Half Year and Year ended)					
	Basic earnings per share before extraordinary items	(0.53)	(1.18)	0.01	(1.71)	0.63
	Diluted earnings per share before extraordinary items	(0.53)	(1.18)	0.01	(1.71)	0.63

Notes:-

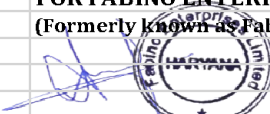
Notes to Standalone audited financials results for the year ended March 31, 2026.


1	The above audited financial results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and taken on record by the Board of Directors at its meeting held on May 23, 2026 after being reviewed by the Audit Committee and have been Audited by Statutory Auditors of the Company who have issued an Audited report with unmodified opinion thereof.
2	The company has been listed on SME platform of BSE on 13th January 2022.
3	Figures for the half year ended on 31st March 2026 and 31st March 2025 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year and year ended on 31st March 2026
4	The company is engaged in only one business hence no information has been furnished in accordance with AS 17 on "Segment Reporting" issued by the Institute of Chartered Accountants of India
5	The aforesaid Half yearly Financial Results are also being disseminated on the website of the Company i.e. https://www.fabinolife.com/investor/
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

FOR FABINO ENTERPRISES LIMITED
(Formerly known as Fabino Life Sciences Limited)



Aditya Mahavir Jain
Managing Director
DIN: 09353344

FABINO ENTERPRISES LIMITED		
(Formerly known as FABINO LIFE SCIENCES LIMITED)		
CIN: L24100HR2011PLC114093		
Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001		
BALANCE SHEET AS AT 31st March 2026		
(Rupees in Lakhs)		
Particulars	<i>Figures as at the end of current reporting period 2026</i>	<i>Figures as at the end of current reporting period 2025</i>
I. EQUITY AND LIABILITIES		
<u>(1) Shareholder's Funds</u>		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	182.93	218.90
(c) Money received against share warrants		-
<u>(2) Share Application money pending allotment</u>		
<u>(3) Non-Current Liabilities</u>		
(a) Long-Term Borrowings	111.25	161.23
(b) Deferred Tax Liabilities (Net)		-
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
<u>(4) Current Liabilities</u>		
(a) Short-Term Borrowings		-
(b) Trade Payables		
-Micro, Small and Medium Enterprises		-
-Others	1,214.07	646.65
(c) Other Current Liabilities	5.93	49.68
(d) Short-Term Provisions	8.12	14.18
Total Equity & Liabilities	1,732.31	1,300.64
II. ASSETS		
<u>(1) Non-Current Assets</u>		
<u>(a) Fixed Assets</u>		
(i) Tangible Assets	37.45	46.40
(ii) Intangible Assets		-
(iii) Capital work-in-progress		-
(iv) Intangible Assets under development		-
	37.45	46.40
(b) Non-current investments	5.00	5.00
(c) Deferred tax Assets (net)	12.46	0.84
(c) Long term loans and advances	-	-
(d) Other non-current assets	3.91	6.36
<u>(2) Current Assets</u>		
(a) Current investments		-
(b) Inventories	93.15	120.30
(c) Trade receivables	1267.84	861.56
(d) Cash and cash equivalents	16.39	21.76
(e) Short-term loans and advances	105.46	114.67
(f) Other current assets	190.65	123.76
Total Assets	1,732.31	1,300.64
FOR FABINO ENTERPRISES LIMITED		
(Formerly known as Fabino Life Sciences Limited)		
		
Aditya Mahavir Jain		
Managing Director		
DIN: 09353344		
Date: 23rd May 2026		
Place : Sonipat		

FABINO ENTERPRISES LIMITED		
(Formerly known as FABINO LIFE SCIENCES LIMITED)		
CIN: L24100HR2011PLC114093		
Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001		
CASH FLOW STATEMENT AS AT 31st March 2026		
(Rupees in lakhs)		
Particulars	Figures as at the end of current reporting period 2026	Figures as at the end of current reporting period 2025
(A) Cash flows from operating activities		
Profit for the year	(47.59)	25.93
- Finance costs	12.77	12.52
- Income tax Provision		-
Adjustments for non-cash income and expenses:		-
- Depreciation & Amortisation	10.36	6.59
- Loss/(Profit) on sale/disposal of Fixed Assets		-
Cash flow included in investing activities:		-
- Interest Income		-
Changes in operating assets and liabilities:		-
- Decrease / (Increase) in Inventory	27.15	13.17
- Decrease / (Increase) in Trade Receivables	(406.28)	(239.37)
- Decrease / (Increase) in Other Current Assets	(66.89)	(123.76)
- Decrease / (Increase) in Other Non Current Assets	2.45	0.95
- Decrease / (Increase) in Short Term loans & Advances	9.21	40.09
- (Decrease) / Increase in Trade Payables	567.42	204.40
- (Decrease) / Increase in Short Term Provisions	(6.06)	12.01
- (Decrease) / Increase in Other Current Liabilities	(43.75)	47.88
Cash generated from operations	58.79	0.42
Income tax paid		(12.68)
Net cash from operating activities	58.79	(12.26)
(B) Cash flows from investing activities		
Sale of Fixed Assets		-
Investment in Shares		-
Interest received / (Paid)		-
Purchase of Fixed Assets	(1.42)	(28.90)
Net cash from investing activities	(1.42)	(28.90)
(C) Cash flows from financing activities		
Proceeds from Share Capital		-
Interest received / (Paid)	(12.77)	(12.52)
Proceeds/(Repayment) from Long-term borrowings	(49.98)	77.69
Proceeds/(Repayment) of Other Long Current liabilities		(4.50)
Net cash from financing activities	(62.75)	60.68
Net increase / (decrease) in cash and cash equivalents	(5.38)	19.52
Cash and cash equivalents at the beginning of year	21.76	2.25
Cash and cash equivalents at the end of year	16.39	21.76
FOR FABINO ENTERPRISES LIMITED		
(Formerly known as Fabino Life Sciences Limited)		
		
Aditya Mahavir Jain Managing Director DIN: 09353344		
Date :- 23rd May 2026 Place:- Sonipat		

INDEPENDENT AUDITORS REPORT ON THE HALF YEAR AND YEAR END CONSOLIDATED FINANCIAL RESULT OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

**To Board of Directors of
M/s Fabino Enterprises Limited
(Formerly known as FABINO LIFE SCIENCES LIMITED)**

Opinion

We have audited the accompanying Consolidated financial results of **M/s Fabino Enterprises Limited (Formerly known as FABINO LIFE SCIENCES LIMITED)** (hereinafter referred to as "the company") for the half year and year ended March 31, 2026 and its subsidiary Company UPENDER METAPLAST PRIVATE LIMITED for the half year and year ended March 31, 2026, being submitted by the Company, the Consolidated statement of assets and liabilities and Consolidated statement of cash flows as at and for the half year and year ended on that date, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ('listing regulations').

In our opinion and to the best of our information and according to the explanations given to us these Consolidated 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; and
- (ii) give a true and fair view in conformity with recognition and measurement principles laid down in applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the company for the year ended March 31, 2026, and the consolidated statement of assets and liabilities and consolidated statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India ("the ICAI"). Our responsibilities under those standards are further described in the 'Auditor's Responsibilities for the Audit of Consolidated Financial Results' section of our report. We are independent of the company in accordance with the code of ethics issued by the ICAI together with ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and Rules made thereunder, and we have fulfilled our ethical

responsibilities in accordance with the requirements with these requirements and the Code of Ethics. We believe that the audit evidences obtained by us is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

We have determined the matters described below to be key audit matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context.

We have determined the matters described below to be key audit matters to be communicated in our report. We have fulfilled the responsibilities described in the Auditor's responsibilities for the audit of the standalone financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risk of material misstatement of the standalone financial statements. The result of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial standalone financial statements.

Key Audit Matters	How our audit addressed the key audit matters
Write-off of Trade Receivables under Litigation	
<p>During the year, the Company has written off trade receivables and loans and advances aggregating to ₹71,55,208. Out of this, ₹47,79,252 pertains to trade receivables in respect of which legal proceedings were initiated; however, due to repeated postponement of hearings and uncertainty regarding recovery, management has concluded that these amounts are not recoverable. The remaining balances relate to loans and advances identified by management as not recoverable.</p> <p>In addition, sundry balances written back amounting to ₹1,45,000 of which now company is not liable to pay.</p>	<ul style="list-style-type: none"> • Obtained an understanding of the nature of write-offs of trade receivables, loans and advances, and write-back of creditors. • Reviewed management's assessment supporting the write-off and write-back, including rationale for non-recoverability and non-liability. • Discussed status of legal proceedings in respect of litigated receivables and noted delays in hearings. • Verified Board/management approvals for write-offs and write-back.

	<ul style="list-style-type: none"> • Examined available supporting documents and correspondence related to recovery efforts. • Evaluated the appropriateness of accounting treatment and disclosures in accordance with applicable accounting standards and the Companies Act, 2013.
Write-off of Expired Inventory	
<p>During the year, the Company inventory got obsolete amounting to ₹57,73,331 on account of expiry of stock. The expired inventory was identified based on management's review and internal processes, and subsequently removed from inventory records.</p>	<ul style="list-style-type: none"> • Obtained an understanding of the Company's process for identification and control of expired and obsolete inventory. • Evaluated the basis on which management identified inventory as expired and required write-off. • Verified appropriate approval of inventory write-off by management/authorized personnel. • Assessed the accounting treatment and disclosure of inventory write-off in accordance with applicable accounting standards and Companies Act, 2013

Board of Directors' Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the annual consolidated financial statements. The 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 and other comprehensive income and other financial information of the company and the Consolidated statement of assets and liabilities and Consolidated statement of cash flows in accordance with recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant issues thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 accounting policies; making judgement 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 statements that give true and fair view and are free for material misstatement, whether due to fraud and error.

In preparing the Consolidated financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as 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.

1. The Board of Directors of the Company is responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of 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 not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from a fraud or error and consider material, if, individually or in 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 the SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to our basis of opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud involves collusions, forgery, intentional omissions, misrepresentations, or override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedure that are appropriate in circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and 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 our audit evidences obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidences 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 financial results including the disclosures and whether the consolidated financial results represent the underlying transactions and events in the manner that achieves fair presentation.

We communicate with those charged with governance of the company regarding, among other matters, the planned scope of timing of the audit and significant audit findings, including 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 our independence, and wherever applicable, related safeguards.

Other Matters

The Consolidated financial results include the results for the half year and year ended March 31, 2026 and March 31, 2025 being the balancing figures between audited figures in respect of the full financial year and the published figures upto the end of the half year and year ended of the respective financial year. Also, the figures upto the end of the half year had only been reviewed and not subjected to audit.

FOR D G M S & CO.

Chartered Accountants

Firm Regn. No. 0112187W



Hiren J Maru

Partner

Membership No. 115279

UDIN: 26115279WYUITT1126

Date: 23rd May 2026

Place: Mumbai

FABINO ENTERPRISES LIMITED



(Formerly known as FABINO LIFE SCIENCES LIMITED)


CIN: L24100HR2011PLC114093

Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001

CONSOLIDATED BALANCE SHEET AS AT 31st March 2026

(Rupees in Lakhs)

Particulars	Figures as at the end of current reporting period 2026	Figures as at the end of current reporting period 2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	210.00	210.00
(b) Reserves and Surplus	154.61	210.48
(c) Money received against share warrants		-
(d) Minority Interest		0.00
(2) Share Application money pending allotment		
(3) Non-Current Liabilities		
(a) Long-Term Borrowings	162.39	179.10
(b) Deferred Tax Liabilities (Net)		-
(c) Other Long Term Liabilities		
(d) Long Term Provisions		
(4) Current Liabilities		
(a) Short-Term Borrowings		-
(b) Trade Payables		1,141.84
- Micro, Small and Medium Enterprises		-
- Others	1,647.16	-
(c) Other Current Liabilities	30.98	9.22
(d) Short-Term Provisions	9.12	15.18
Total Equity & Liabilities	2,214.26	1,765.82
II. ASSETS		
(1) Non-Current Assets		
(a) Fixed Assets		
(i) Tangible Assets	37.45	55.05
(ii) Intangible Assets		-
(iii) Capital work-in-progress		-
(iv) Intangible Assets under development		-
(v) Fixed assets held for sale		-
	37.45	55.05
(b) Non-current investments		-
(c) Deferred tax Assets (net)	19.03	1.07
(c) Long term loans and advances		-
(d) Other non-current assets	3.91	6.36
(2) Current Assets		
(a) Current investments		-
(b) Inventories	106.41	120.30
(c) Trade receivables	1646.32	1,417.01
(d) Cash and cash equivalents	19.88	24.38
(e) Short-term loans and advances	14.50	141.20
(f) Other current assets	366.76	0.45
Total Assets	2,214.26	1,765.82
FOR FABINO ENTERPRISES LIMITED		
(Formerly known as Fabino Life Sciences Limited)		
		
		
Aditya Mahavir Jain		
Managing Director		
DIN: 09353344		
Date :- 23rd May 2026		
Place : Sonipat		

FABINO ENTERPRISES LIMITED		
(Formerly known as FABINO LIFE SCIENCES LIMITED)		
CIN: L24100HR2011PLC114093		
Registered Office: Jeevan Vihar Extension, Nr Shubham Garden, Murthal Road, Sonipat Haryana 131001		
CONSOLIDATED CASH FLOW STATEMENT AS AT 31st March 2026		
(Rupees in lakhs)		
Particulars	Figures as at the end of current reporting period 2026	Figures as at the end of current reporting period 2025
(A) Cash flows from operating activities		
Profit for the year	(73.71)	18.80
- Finance costs	13.14	12.67
- Income tax Provision		
Adjustments for non-cash income and expenses:		
- Depreciation & Amortisation	10.95	8.12
- Loss/(Profit) on sale/disposal of Fixed Assets	(0.03)	-
Cash flow included in investing activities:		
- Interest Income		
Changes in operating assets and liabilities:		
- Decrease / (Increase) in Inventory	13.89	13.17
- Decrease / (Increase) in Trade Receivables	(229.30)	(155.83)
- Decrease / (Increase) in Other Current Assets	(255.74)	(111.02)
- Decrease / (Increase) in Other Non Current Assets	2.45	0.97
- Decrease / (Increase) in Short Term loans & Advances	16.13	61.48
- (Decrease) / Increase in Short Term Borrowings	-	-
- (Decrease) / Increase in Trade Payables	579.97	82.14
- (Decrease) / Increase in Short Term Provisions	-	12.21
- (Decrease) / Increase in Other Current Liabilities	-	82.02
Cash generated from operations	18.80	24.74
Income tax paid	(0.13)	(12.68)
Net cash from operating activities	18.67	12.05
(B) Cash flows from investing activities		
Sale of Fixed Assets	8.10	-
Investment in Shares		
Interest received / (Paid)		
Purchase of Fixed Assets	(1.42)	(28.90)
Net cash from investing activities	6.68	(28.90)
(C) Cash flows from financing activities		
Proceeds from Share Capital		
Interest received / (Paid)	(13.14)	(12.67)
Proceeds/(Repayment) from Long-term borrowings	(16.71)	52.19
Proceeds/(Repayment) of Other Long Current liabilities		(4.50)
Net cash from financing activities	(29.85)	35.03
Net increase / (decrease) in cash and cash equivalents	(4.50)	18.18
Cash and cash equivalents at the beginning of year	24.38	6.20
Cash and cash equivalents at the end of year	19.88	24.38
FOR FABINO ENTERPRISES LIMITED		
(Formerly known as Fabino Life Sciences Limited)		
		
	Aditya Mahavir Jain	
	Managing Director	
	DIN: 09353344	
Date :- 23rd May 2026		
Place:- Sonipat		



CIN : L24100HR2011PLC114093

Fabino Enterprises Ltd.

(Formerly known as Fabino Life Sciences Ltd.)

(An ISO 9001:2015 Certified Company)

May 23, 2026

To,
BSE Limited
P.J Towers, Dalal Street,
Fort, Mumbai - 400 001

Scrip Code: 543444

Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.

Dear Sir / Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Standalone and Consolidated Financial Statements and Results for the Financial year 2025-26, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,

Yours Faithfully,

For Fabino Enterprises Limited
(Formerly Known as Fabino Life Sciences Limited)

Aditya Mahavir Jain
Managing Director
DIN: 09353344