INNOVA CAPTAB LIMITED
Plot No. 320, Industrial Area, Phase-1,
Panchkula, Pin-134113, Haryana, India.
Phone: +91-172-4194500

22nd August, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
BSE Symbol: INNOVACAP
BSE Scrip Code: 544067

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex
Bandra (E), Mumbai – 400051
NSE Symbol: INNOVACAP

Dear Sir/Madam,

Subject: Outcome of the Board Meeting dated i.e. 21st August, 2026

Pursuant to regulation 30 (read with Part A of schedule III) and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of Innova Captab Limited, at its meeting commenced on Friday, 21st August, 2026 at 23:16 hours (IST) has approved the following:

A. Revision of the Company's financial statements for the financial year 2025-26, resulting to which Company's financial results are also revised accordingly and we are submitting following documents as per regulation 33 of the Listing Regulations:

Approval of the Revised Audited (Standalone and Consolidated) Financial Results for the quarter and financial year ended 31st March, 2026:

In terms of regulation 33 of the Listing Regulations and pursuant to the approval of the Board of Directors of the Company, we are enclosing herewith a copy of the following as **Annexure 1**:

Consolidated:

a. Revised Audited Financial Results for the quarter and financial year ended 31st March, 2026;
b. Revised Statement of Assets and Liabilities as at 31st March, 2026;
c. Revised Statement of Cash Flow for the financial year ended 31st March, 2026;
d. Revised Independent Auditor's Report for the quarter and financial year ended 31st March, 2026, received from the statutory auditors of the Company.

Standalone:

a. Revised Audited Financial Results for the quarter and financial year ended 31st March, 2026;
b. Revised Statement of Assets and Liabilities as at 31st March, 2026;
c. Revised Statement of Cash Flow for the financial year ended 31st March, 2026;
d. Revised Independent Auditor's Report for the quarter and financial year ended 31st March, 2026, received from the statutory auditors of the Company.

Further, pursuant to the provisions of regulation 33(3)(d) of the Listing Regulations, a declaration of Unmodified Opinion signed by the Chief Financial Officer ("CFO") of the Company, in respect of the Revised Audited (Standalone and Consolidated) Financial Results of the Company for the quarter and financial year ended 31st March, 2026, is also enclosed herewith as **Annexure 2.**

The Revised Audited (Standalone and Consolidated) Financial Results shall be made available on the website of the Company viz. www.innovacaptab.com. The same shall be treated as compliance with regulation 46 of the Listing Regulations.

B. Approval of the brownfield expansion of the manufacturing facility situated at Baddi, Himachal Pradesh:

In terms of regulation 30 of the Listing Regulations, the Board of Directors of the Company had approved a brownfield expansion of the existing Baddi manufacturing facility situated at 81-B, EPIP Phase-I, Jharmajri, Baddi, Himachal Pradesh, within the same premises, the details required to be furnished under regulation 30 of Listing Regulations read with SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 ("Master Circular") dated 30th January, 2026 annexed as **Annexure 3.**

The Board meeting commenced on 21st August, 2026 at 23:16 hours (IST) and concluded on 22nd August, 2026 at 00:25 hours (IST).

This is for your information and record.

Thanking you,

Yours faithfully,
For and on behalf of Innova Captab Limited

NEEHARIKA SHUKLA
Digitally signed by NEEHARIKA SHUKLA
Date: 2026.08.22 02:46:36 +05'30'

Neeharika Shukla
Company Secretary and Compliance Officer

Encl.: As above

B S R & Co. LLP
Chartered Accountants

Unit No. A505A
5th Floor, Elante Offices
Plot No. 178-178A, Industrial Area
Phase - 1, Chandigarh – 160002
Tel: +91 172 672 3400

Independent Auditor's Report

To the Board of Directors of Innova Captab Limited

Report on the audit of the Revised Consolidated Annual Financial Results

Opinion

We have audited the accompanying revised consolidated annual financial results of Innova Captab Limited (hereinafter referred to as the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the year ended 31 March 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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 and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary, the aforesaid revised consolidated annual financial results:

a. include the annual financial results of the following entities

   1. Innova Captab Limited - Parent Company
   2. Univentis Medicare Limited - Subsidiary
   3. Sharon Bio-Medicine Limited - Step Down Subsidiary
   4. Univentis Foundation - Subsidiary

b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated net profit and other comprehensive income and other financial information of the Group for the year ended 31 March 2026.

Basis for Opinion

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 SAs are further described in the *Auditor's Responsibilities for the Audit of the Revised Consolidated Annual Financial Results* section of our report. We are independent of the Group 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 statements under the provisions of the Act, 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 along with the consideration of report of the other auditor referred to in paragraph no. (b) of the "Other Matters" section below, is sufficient and appropriate to provide a basis for our opinion on the revised consolidated annual financial results.

Management's and Board of Directors'/Board of Trustees' Responsibilities for the Revised Consolidated Annual Financial Results

These revised consolidated annual financial results have been prepared on the basis of the revised consolidated annual financial statements.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these revised consolidated annual financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in 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 Management and Board of Directors of the companies and Board of Trustees of the trust 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 each company/trust 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 revised consolidated annual 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 revised consolidated annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid.

In preparing the revised consolidated annual financial results, the respective Management and the Board of Directors of the companies and Board of Trustees of the trust included in the Group are responsible for assessing the ability of each company/trust 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 or Board of Trustees either intends to liquidate the company/trust or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies and Board of Trustees of the trust included in the Group is responsible for overseeing the financial reporting process of each company/trust.

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

Our objectives are to obtain reasonable assurance about whether the revised consolidated annual 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 revised consolidated annual financial results.

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

- Identify and assess the risks of material misstatement of the revised consolidated annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the revised consolidated annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 revised consolidated annual 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 Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the revised consolidated annual financial results, including the disclosures, and whether the revised consolidated annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the revised consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial results of such entities included in the revised consolidated annual financial results of which we are the independent auditors. For the other entity included in the revised consolidated annual financial results, which has been audited by other auditor, such other auditor remain responsible for the direction, supervision and performance of the audit carried out by them. We remain solely responsible for our audit opinion. Our responsibilities in this regard are further described in Other Matter paragraph in this audit report.

We communicate with those charged with governance of the Holding Company and Subsidiary companies included in the revised consolidated annual financial results of which we are the independent auditors 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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

a. The Board of Directors had adopted the consolidated financial results of the Group for the quarter and year ended 31 March 2026 in their meeting held on 7 May 2026 (referred to as "original consolidated financial results") on which we had issued our audit report dated 7 May 2026. However, subsequent to the issuance of our earlier audit report on the original consolidated financial results, certain inadvertent errors (including those related to prior years) in the original consolidated financial results as disclosed in note 2 were identified which have been corrected by the Group in the revised consolidated financial results, which inter alia includes restatement of the comparative financial information in accordance with requirements of Ind AS 8. In accordance with the provisions of Standard on Auditing 560 'Subsequent Events' issued by the Institute of Chartered Accountants of India, our audit procedures, in so far as they relate to the revision to the original consolidated financial results, have been carried out solely on this matter and no additional procedures have been carried out for any other events occurring after 7 May 2026 (being the date when the original consolidated financial results were first approved by the Group and reported upon by us in our report of that date). Our audit report dated 7 May 2026 on the original consolidated financial results is superseded by this audit report on the revised consolidated financial results.

b. The revised consolidated annual financial results include the audited financial results of one subsidiary, whose financial results reflects total assets (before consolidation adjustments) of Rs. 0.34 millions as at 31 March 2026, total revenue (before consolidation adjustments) of Rs. Nil and total net loss after tax (before consolidation adjustments) of Rs. 0.43 millions and net cash outflows (before consolidation adjustments) of Rs. 0.57 millions for the year ended on that date, as considered in the revised consolidated annual financial results, which has been audited by its independent auditor. The independent auditor's report on financial statements of entity has been furnished to us by the management.

Our opinion on the revised consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of entity, is based solely on the report of such auditor and the procedures performed by us are as stated in paragraph above.

Our opinion on the revised consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the report of the other auditor.

c. The revised consolidated annual financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the revised 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 **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Gaurav Mahajan

Partner

Membership No.: 507857

UDIN: 26507857QUVINF8543

Panchkula

22 August 2026

INNOVA CAPTAB LIMITED

Regd Office : 1513, 15th Floor, Satra Plaza CHS Ltd., Plot No. 19 & 20, Sector-19D, Vashi, Navi Mumbai - 400703, Maharashtra, India

CIN : L24246MH2005PLC150371, Website: www.innovacaptab.com, Email id : investors@innovacaptab.com, T : +91-22-67944000

STATEMENT OF REVISED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(₹ in million, except for share data unless otherwise stated)

S.No	Particulars	Quarter ended			Year ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(Refer Note 2 and 7)	Unaudited	Restated (Refer Note 2 and 7)	Audited (Refer Note 2)	Audited Restated (Refer Note 2)
1	**INCOME**					
	a) Revenue from operations	4,478.02	4,502.93	3,147.41	16,300.18	12,436.76
	b) Other income	15.64	16.54	33.80	74.20	120.45
	Total income (1)	**4,493.66**	**4,519.47**	**3,181.21**	**16,374.38**	**12,557.21**
2	**EXPENSES**					
	a) Cost of materials consumed	2,612.37	2,808.37	2,109.28	10,054.63	7,998.23
	b) Purchases of stock-in-trade	325.82	150.57	52.95	583.33	392.18
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	28.37	(40.77)	(182.00)	(110.02)	(249.44)
	d) Employee benefits expense	426.15	437.84	355.16	1,672.04	1,167.78
	e) Finance costs	45.93	39.50	19.52	168.98	24.05
	f) Depreciation and amortisation expense	113.88	114.24	98.02	451.79	247.79
	g) Other expenses	434.39	452.95	335.17	1,670.99	1,266.46
	Total expenses (2)	**3,986.91**	**3,962.70**	**2,788.10**	**14,491.74**	**10,847.05**
3	**Profit before tax (1-2)**	**506.75**	**556.77**	**393.11**	**1,882.64**	**1,710.16**
4	**Tax expense**					
	- Current tax	44.10	93.93	39.47	255.87	267.78
	- Deferred tax	59.16	41.35	67.98	194.94	169.87
	Total tax expense (4)	**103.26**	**135.28**	**107.45**	**450.81**	**437.65**
5	**Profit for the period / year (3-4)**	**403.49**	**421.49**	**285.66**	**1,431.83**	**1,272.51**
6	**Other comprehensive income (OCI)**					
	(i) Items that will not be reclassified to profit or loss	3.19	8.36	5.72	5.43	3.53
	(ii) Income tax related to items that will not be reclassified to profit or loss	(0.75)	(2.17)	(2.00)	(1.37)	(0.88)
	Total other comprehensive income (net of tax) for the period / year (6)	**2.44**	**6.19**	**3.72**	**4.06**	**2.65**
7	**Total comprehensive income for the period / year (5+6)**	**405.93**	**427.68**	**289.38**	**1,435.89**	**1,275.16**
8	**Equity share capital (face value ₹ 10 per share)**	**572.25**	**572.25**	**572.25**	**572.25**	**572.25**
9	**Other equity**				**10,242.89**	**8,906.48**
10	**Basic and diluted earnings per equity share in ₹ (not annualised for the quarters)**	**7.05**	**7.37**	**4.99**	**25.02**	**22.24**

See accompanying notes to the revised consolidated financial results

Innova Captab Limited (CIN: L24246MH2005PLC150371)
Revised Statement of Consolidated Assets And Liabilities

(₹ in million)

S.No	Particulars	As at 31-Mar-2026 Audited (Refer Note 2)	As at 31-Mar-2025 Audited Restated (Refer Note 2)	As at 01-Apr-2024 Audited Restated (Refer Note 2)
A.	**Assets**			
1	**Non-current assets**			
	Property, plant and equipment	7,796.59	7,669.03	2,916.08
	Right-of-use assets	436.73	455.26	486.86
	Capital work-in-progress	155.04	225.22	3,407.87
	Goodwill	166.94	166.94	166.94
	Other intangible assets	14.83	7.44	8.96
	Financial assets			
	(i) Investments	0.00	0.00	0.00
	(ii) Loans	3.94	6.68	7.32
	(iii) Other financial assets	415.87	83.35	25.69
	Deferred tax assets (net)	18.53	6.93	94.23
	Other tax assets (net)	-	1.59	-
	Other non-current assets	140.06	35.05	191.95
	Total non-current assets (a)	**9,148.53**	**8,657.49**	**7,305.90**
2	**Current assets**			
	Inventories	2,832.56	2,079.95	1,440.16
	Financial assets			
	(i) Investments	412.85	-	-
	(ii) Trade receivables	4,372.86	3,316.45	2,884.88
	(iii) Cash and cash equivalents	31.99	155.19	117.28
	(iv) Bank balances other than (iii) above	6.70	526.47	750.20
	(v) Loans	4.39	6.82	4.39
	(vi) Other financial assets	869.27	321.05	76.30
	Other current assets	698.99	551.00	524.33
	Total current assets (b)	**9,229.61**	**6,956.93**	**5,797.54**
	Assets held for sale (c)	-	74.21	-
	Total assets (d=a+b+c)	**18,378.14**	**15,688.63**	**13,103.44**
B.	**Equity and liabilities**			
1	**Equity**			
	Equity share capital	572.25	572.25	572.25
	Other equity	10,242.89	8,906.48	7,631.32
	Total equity (e)	**10,815.14**	**9,478.73**	**8,203.57**
	Liabilities			
2	**Non-current liabilities**			
	Financial liabilities			
	(i) Borrowings	2,148.02	2,435.48	2,081.98
	(ii) Lease liabilities	10.21	13.46	23.22
	Provisions	119.17	99.05	91.44
	Deferred tax liabilities (net)	339.78	131.87	48.42
	Total non-current liabilities (f)	**2,617.18**	**2,679.86**	**2,245.06**
3	**Current liabilities**			
	Financial liabilities			
	(i) Borrowings	1,278.67	925.22	336.09
	(ii) Lease liabilities	-	7.03	9.75
	(iii) Trade payables			
	- total outstanding dues of micro and small enterprises	361.44	105.59	13.60
	- total outstanding dues of creditors other than micro and small enterprises	2,639.81	1,912.44	1,782.95
	(iv) Other financial liabilities	465.57	318.02	295.75
	Other current liabilities	125.80	179.12	176.66
	Provisions	39.52	42.32	30.55
	Current tax liabilities (net)	35.01	40.30	9.46
	Total current liabilities (g)	**4,945.82**	**3,530.04**	**2,654.81**
	Total liabilities (h=f+g)	**7,563.00**	**6,209.90**	**4,899.87**
	Total equity and liabilities (i=e+h)	**18,378.14**	**15,688.63**	**13,103.44**

INNOVA CAPTAB LIMITED

Innova Captab Limited (CIN: L24246MH2005PLC150371)
Revised Statement of Consolidated Cash Flow

(₹ in million)

S.No	Particulars	For the year ended 31-Mar-2026 Audited (Refer Note 2)	For the year ended 31-Mar-2025 Audited
A	**Cash flows from operating activities**		
	Profit before tax for the year	**1,882.64**	**1,710.16**
	Adjustments for:		
	Depreciation and amortisation expense	451.79	247.79
	Expected credit (reversal)/loss on trade receivables	(3.65)	2.65
	Bad debts written off	3.90	35.51
	Other assets written off	-	3.15
	Net (profit)/loss on sale of property, plant and equipment and sale of assets held-for sale	(7.50)	1.75
	Unrealized foreign exchange (gain)/loss	(14.01)	4.52
	Unrealized (gain)/loss on Inventory	(2.52)	2.27
	Amortisation of government grant	-	(0.43)
	Finance costs	166.88	22.44
	Transaction costs related to borrowings	2.10	1.61
	Provision/(reversal of provision) for inventory	37.61	(2.59)
	Fair value gain arising from financial instruments designated at FVTPL	(12.87)	-
	Liability written back	-	(15.46)
	Interest income	(43.43)	(30.37)
	Operating cash flows before working capital changes	**2,460.94**	**1,983.00**
	Working capital adjustments		
	(Increase) in inventories	(787.70)	(639.47)
	(Increase) in trade receivables	(1,042.65)	(477.40)
	Increase in trade payables	998.10	236.94
	Decrease/(increase) in loans	5.17	(1.79)
	(Increase) in other financial assets	(272.78)	(254.67)
	(Increase)/decrease in other non-current assets	(14.22)	2.73
	(Increase) in other current assets	(147.99)	(29.82)
	(Decrease)/increase in other current liabilities	(53.34)	2.88
	Increase in other financial liabilities	246.45	30.28
	Increase in provisions	22.75	22.91
	Cash generated from operating activities	**1,414.73**	**875.59**
	Income tax paid (net)	(262.54)	(237.15)
	Net cash generated from operating activities (A)	**1,152.19**	**638.44**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment (including capital work-in-progress)	(673.32)	(1,724.40)
	Purchase of intangible assets	(10.16)	(0.55)
	Proceeds from sale of property, plant and equipment and sale of assets held-for sale	70.32	2.54
	Interest income received	27.58	39.08
	Purchase of current investment	(399.98)	-
	Bank deposits made	(751.40)	(966.55)
	Proceeds from maturity of bank deposits	678.65	1,134.02
	Earmarked balances with bank	(0.02)	-
	Net cash (used in) investing activities (B)	**(1,058.33)**	**(1,515.86)**
C	**Cash flows from financing activities**		
	Principal Payment of lease liabilities	(0.79)	(8.01)
	Finance cost paid (including interest paid on lease liabilities)	(165.73)	(17.68)
	Repayments of non-current borrowings	(272.23)	(114.03)
	Proceeds from non-current borrowings	-	636.99
	Proceeds of current borrowings (net)	336.12	418.06
	Dividend paid	(114.43)	-
	Net cash (used in)/generated from financing activities (C)	**(217.06)**	**915.33**
	Net (decrease)/increase in cash and cash equivalents (A+B+C)	**(123.20)**	**37.91**
	Cash and cash equivalents at the beginning of the year	155.19	117.28
	Cash and cash equivalents at the end of the year	**31.99**	**155.19**
	Particulars		
	Cash on hand	0.67	0.73
	Balances with banks - in current accounts	31.32	4.46
	Bank deposits with original maturity of less than three months	-	150.00
	Cash and cash equivalents at the end of the year	**31.99**	**155.19**

INNOVA CAPTAB LIMITED

Note:

1. The above revised consolidated financial results of Innova Captab Limited ("the Company" or "the Holding Company") and its subsidiaries (Holding and its subsidiaries together referred to as "the Group") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended. The revised consolidated financial results for the quarter and year ended 31 March 2026 are available on the Company's website i.e. www.innovacaptab.com under investor information section and on the stock exchange websites i.e. www.nseindia.com and www.bseindia.com.

2. The Audit Committee had reviewed and recommended the consolidated financial results of the Group for the quarter and year ended 31 March 2026 in their meeting held on 7 May 2026 (referred to as "original consolidated financial results") which had been approved and taken on record by the Board of Directors in their meeting held on 7 May 2026, except for certain inadvertent errors, as listed below:

   i. **Restatement of previous year financial information**
   Deferred tax liability relating to fair value adjustments recognised as part of a historical business combination (acquisition of Sharon Bio-Medicine Limited) had not been recognised in the consolidated financial results since the acquisition date i.e. 30 June 2023. As a consequence, deferred tax assets (net) and other equity were overstated in the affected periods. The error has been corrected retrospectively by restating each of the affected financial results captions for prior periods in accordance with requirements of Ind AS 8. The following tables summarizes the impacts on the Group's consolidated financial results.

(in ₹ million, except otherwise stated)

Particulars	As originally approved	Adjustments	As restated
Statement of Consolidated Assets and Liabilities	**As at 1 April 2024**		
Deferred tax assets (net)	199.60	(105.37)	94.23
Total Assets	**13,208.81**	**(105.37)**	**13,103.44**
Total liabilities	**4,899.87**	**-**	**4,899.87**
Other equity	7,736.69	(105.37)	7,631.32
Total equity	**8,308.94**	**(105.37)**	**8,203.57**
Statement of Consolidated Assets and Liabilities	**As at 31 March 2025**		
Deferred tax assets (net)	122.37	(115.44)	6.93
Total Assets	15,804.07	(115.44)	15,688.63
Total liabilities	**6,209.90**	**-**	**6,209.90**
Other equity	9,021.92	(115.44)	8,906.48
Total equity	**9,594.17**	**(115.44)**	**9,478.73**
Statement of Consolidated Financial Results	**For the year ended 31 March 2025**		
Deferred tax expense	159.80	10.07	169.87
Total tax expense	427.58	10.07	437.65
Profit for the year	**1,282.58**	**(10.07)**	**1,272.51**
Total comprehensive income for the year	**1,285.23**	**(10.07)**	**1,275.16**
Basic and diluted earnings per equity share in ₹	**22.41**	**(0.17)**	**22.24**
Statement of Consolidated Financial Results	**For the quarter ended 31 March 2025**		
Deferred tax expense	57.91	10.07	67.98
Total tax expense	**97.38**	**10.07**	**107.45**
Profit for the period	**295.73**	**(10.07)**	**285.66**
Total comprehensive income for the period	**299.45**	**(10.07)**	**289.38**
Basic and diluted earnings per equity share in ₹	**5.17**	**(0.18)**	**4.99**

The correction of error has no impact on the total operating, investing or financing cash flows for the year ended 31

INNOVA CAPTAB LIMITED

March 2025.

ii. Revision of consolidated financial results for the year ended 31 March 2026

a. Deferred tax asset of ₹ 16.78 million on deduction available under section 80JJAA of Income tax Act, 1961 has now been recognized in the Revised Statement of Consolidated Assets and Liabilities with a corresponding adjustment to Revised Statement of Consolidated Financial Results.

Consequent to the above and the restatement mentioned in note 2(i) above, the relevant financial results captions for the year ended 31 March 2026 have been revised as follows:

(in ₹ million, except otherwise stated)

Particulars	As originally approved	After revision to rectify the error
Statement of Consolidated Assets and Liabilities	**As at 31 March 2026**	**As at 31 March 2026**
Deferred tax assets (net)	14.17	18.53
Total assets	**18,373.79**	**18,378.14**
Deferred tax liabilities (net)	242.65	339.78
Total liabilities	**7,465.87**	**7,563.00**
Other equity	10,335.67	10,242.89
Total equity	**10,907.92**	**10,815.14**
Statement of Consolidated Financial Results	**For the year ended 31 March 2026**	**For the year ended 31 March 2026**
Deferred tax	217.60	194.94
Total tax expense	**473.47**	**450.81**
Profit for the year	**1,409.17**	**1,431.83**
Total comprehensive income for the year	**1,413.23**	**1,435.89**
Basic and diluted earnings per equity share in ₹	**24.63**	**25.02**
Statement of Consolidated Financial Results	**For the quarter ended 31 March 2026**	**For the quarter ended 31 March 2026**
Deferred tax	81.82	59.16
Total tax expense	**125.92**	103.26
Profit for the period	**380.83**	**403.49**
Total comprehensive income for the period	**383.27**	**405.93**
Basic and diluted earnings per equity share in ₹	**6.65**	**7.05**

The correction of error has no impact on the total operating, investing or financing cash flows for the year ended 31 March 2026.

b. Financial liabilities subject to supplier finance arrangements amounting to ₹ 185.08 million have now been presented under 'other financial liabilities' which were earlier presented as 'trade payables'. Consequently, the relevant financial statement captions have been revised as below:

(in ₹ million)

Particulars	As originally approved	After revision to rectify the error
Statement of Consolidated Assets and Liabilities	**As at 31 March 2026**	**As at 31 March 2026**
Trade payables - total outstanding dues of creditors other than micro and small enterprises	2,824.89	2,639.81
Other financial liabilities	280.49	465.57
Total current liabilities	**4,945.82**	**4,945.82**

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c. The cash flows from operating activities were understated with a corresponding overstatement in cash flows from investing activities for fair value changes in current investments. Further, the cash flows from bank deposits made and proceeds from maturity of bank deposits within cash flows from investing activities were presented incorrectly; and the adjustments relating to movements in inventories, trade payables and other financial liabilities within cash flows from operating activities were presented incorrectly. However, these matters along with certain other immaterial changes, do not have any impact on the amount relating to net decrease in cash and cash equivalents during the year. Consequently, the Statement of Consolidated Cash Flows has been revised as below:

(in ₹ million)

Particulars	As originally approved	After revision to rectify the error
	For the year ended 31 March 2026	**For the year ended 31 March 2026**
Cash flows from operating activities		
Adjustments for:		
Fair value gain arising from financial instruments designated at FVTPL	-	(12.87)
Provision/(reversal of provision) for inventory	22.82	37.61
Working capital adjustments:		
(Increase) in inventories	(772.91)	(787.70)
Increase in trade payables	1,183.27	998.10
Increase in other financial liabilities	61.37	246.45
Net cash generated from operating activities	**1,165.15**	**1,152.19**
Cash flows from investing activities		
Purchase of current investments	(412.85)	(399.98)
Bank deposits made	(103.56)	(751.40)
Proceeds from maturity of bank deposits	30.81	678.65
Net cash (used in) investing activities	**(1,071.20)**	**(1,058.33)**
Cash flows from financing activities		
Finance cost paid (including interest paid on lease liabilities)	(165.82)	(165.73)
Net cash (used in)/generated from financing activities	**(217.15)**	**(217.06)**

The above revisions, together with certain clarificatory / casting changes, do not have any material impact on the profit, total equity, total assets or total liabilities and earnings per share of the Group as at and for the quarter / year ended 31 March 2026.

The consolidated financial results have now been revised only to incorporate the necessary rectification relating to the above. The revised consolidated financial results have been reviewed and recommended by Audit Committee at its meeting held on 21 August 2026. The Board of Directors at their meeting held on 22 August 2026 have approved the above results and taken them on record. No other event occurring after 07 May 2026 (being the date when the consolidated financial results were first approved by the Board of Directors) has been considered for adjustment as a subsequent event. The statutory auditors' of the Company have expressed an unmodified opinion on the revised audited consolidated financial results for the quarter and year ended 31 March 2026.

3. The Group comprise the following entities (all of which have been incorporated in India):
   - Innova Captab Limited (Holding Company)
   - Univentis Medicare Limited (Wholly-owned Subsidiary Company)
   - Sharon Bio-Medicine Limited (Step-Down Subsidiary Company)
   - Univentis Foundation (Subsidiary)

INNOVA CAPTAB LIMITED

4. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020 and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21 November 2025. The Group has estimated and accounted liability related to gratuity and leave encashment in the financial results and expense for which is included in employee benefits expense. The Group continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications, basis such developments/ guidance.

5. The Board of Directors of the Holding Company at their meeting held on 23 January 2026 has approved an interim dividend of ₹ 2 per equity share (face value ₹ 10 per share).

6. The Group has only one reportable segment i.e. "Drugs and pharmaceutical products" as per Ind-AS 108 " Operating Segments" specified under section 133 of the Companies Act, 2013. Accordingly, the disclosures as per the listing agreement are not applicable to the group.

7. The figures of the last quarter of the year ended 31 March 2026 and the corresponding quarter ended in the previous year, as reported in these revised consolidated financial results, are the balancing figures between revised audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subject to audit.

For and on behalf of the Board of Directors of
Innova Captab Limited

Vinay Lohariwala
Managing Director
DIN: 00144700

Lokesh Bhasin
Chief Financial Officer

Place: Panchkula
Date: 07 May 2026
except as to note 2 which is as of 22 August 2026

INNOVA CAPTAB LIMITED

B S R & Co. LLP
Chartered Accountants

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Independent Auditor's Report

To the Board of Directors of Innova Captab Limited

Report on the audit of the Revised Standalone Annual Financial Results

Opinion

We have audited the accompanying revised standalone annual financial results of Innova Captab Limited (hereinafter referred to as the "Company") for the year ended 31 March 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, the aforesaid revised standalone annual financial results:

a. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information for the year ended 31 March 2026.

Basis for Opinion

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 SAs are further described in the *Auditor's Responsibilities for the Audit of the Revised Standalone Annual 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 financial statements under the provisions of the Act, 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, is sufficient and appropriate to provide a basis for our opinion on the revised standalone annual financial results.

Management's and Board of Directors' Responsibilities for the Revised Standalone Annual Financial Results

These revised standalone annual financial results have been prepared on the basis of the revised standalone annual financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these revised standalone annual financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act 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 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

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presentation of the revised standalone annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the revised standalone annual financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the revised standalone annual 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 revised standalone annual financial results.

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

- Identify and assess the risks of material misstatement of the revised standalone annual 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the revised standalone annual financial results made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management's and 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 appropriateness of this assumption. 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 revised standalone annual 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 revised standalone annual financial results, including the disclosures, and whether the revised standalone annual financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

1. The Board of Directors had adopted the standalone financial results of the Company for the quarter and year ended 31 March 2026 in their meeting held on 7 May 2026 (referred to as "original standalone financial results") on which we had issued our audit report dated 7 May 2026. However, subsequent to the issuance of our earlier audit report on the original standalone financial results, certain inadvertent errors in the original standalone financial results as disclosed in note 2 were identified which have been corrected by the Company in the revised standalone financial results. In accordance with the provisions of Standard on Auditing 560 'Subsequent Events' issued by the Institute of Chartered Accountants of India, our audit procedures, in so far as they relate to the revision to the original standalone financial results, have been carried out solely on this matter and no additional procedures have been carried out for any other events occurring after 7 May 2026 (being the date when the original standalone financial results were first approved by the Company and reported upon by us in our report of that date). Our audit report dated 7 May 2026 on the original standalone financial results is superseded by this audit report on the revised standalone financial results.
2. The revised standalone annual financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the revised 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 **B S R & Co. LLP**

Chartered Accountants

Firm's Registration No.:101248W/W-100022

Gaurav Mahajan

Partner

Membership No.: 507857

UDIN: 26507857OJJJQH4205

Panchkula

22 August 2026

INNOVA CAPTAB LIMITED

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CIN : L24246MH2005PLC150371, Website: www.innovacaptab.com, Email id : investors@innovacaptab.com, T : +91-22-67944000

STATEMENT OF REVISED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2026

(₹ in million, except for share data unless otherwise stated)

S.No.	Particulars	Quarter ended			Year ended	
		31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
		(Refer Note 2 and 6)	Unaudited	(Refer Note 6)	Audited (Refer Note 2)	Audited
1	**INCOME**					
	a) Revenue from operations	3,582.77	3,637.27	2,425.22	12,988.14	9,580.61
	b) Other income	26.80	32.05	43.56	132.43	167.75
	Total income (1)	**3,609.57**	**3,669.32**	**2,468.78**	**13,120.57**	**9,748.36**
2	**EXPENSES**					
	a) Cost of materials consumed	2,363.25	2,564.85	1,874.18	9,013.73	7,155.10
	b) Purchases of stock-in-trade	275.10	86.45	2.34	378.43	6.84
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	2.92	(45.92)	(136.07)	(22.78)	(113.42)
	d) Employee benefits expense	281.95	300.49	213.21	1,110.90	627.43
	e) Finance costs	39.81	34.66	18.69	154.21	21.68
	f) Depreciation and amortisation expense	94.03	94.08	78.12	373.67	170.15
	g) Other expenses	273.16	261.45	189.76	994.19	681.67
	Total expenses (2)	**3,330.22**	**3,296.06**	**2,240.23**	**12,002.35**	**8,549.45**
3	**Profit before tax (1-2)**	**279.35**	**373.26**	**228.55**	**1,118.22**	**1,198.91**
4	**Tax expense**					
	- Current tax	9.35	76.15	27.41	177.65	220.00
	- Deferred tax	45.99	18.10	29.89	91.26	84.21
	Total tax expense (4)	**55.34**	**94.25**	**57.30**	**268.91**	**304.21**
5	**Profit for the period / year (3-4)**	**224.01**	**279.01**	**171.25**	**849.31**	**894.70**
6	**Other comprehensive income/(loss) (OCI)**					
	(i) Items that will not be reclassified to profit or loss	4.56	0.11	0.78	(0.74)	(2.98)
	(ii) Income tax related to items that will not be reclassified to profit or loss	(1.15)	(0.03)	(0.20)	0.19	0.76
	Total other comprehensive income/(loss) (net of tax) for the period / year (6)	**3.41**	**0.08**	**0.58**	**(0.55)**	**(2.22)**
7	**Total comprehensive income for the period / year (5+6)**	**227.42**	**279.09**	**171.83**	**848.76**	**892.48**
8	**Equity share capital (face value ₹ 10 per share)**	**572.25**	**572.25**	**572.25**	**572.25**	**572.25**
9	**Other equity**				**8,306.68**	**7,557.40**
10	**Basic and diluted earnings equity per share in ₹ (not annualised for the quarters)**	3.91	4.88	2.99	14.84	15.63

See accompanying notes to the revised standalone financial results

INNOVA CAPTAB LIMITED

Innova Captab Limited (CIN: L24246MH2005PLC150371)
Revised Statement of Standalone Assets and Liabilities

(₹ in million)

S.No.	Particulars	As at 31-Mar-2026 Audited (Refer Note 2)	As at 31-Mar-2025 Audited
A.	**ASSETS**		
1	**Non-current assets**		
	Property, plant and equipment	6,315.38	6,201.77
	Right-of-use assets	152.45	167.34
	Capital work-in-progress	152.73	210.15
	Intangible assets	12.87	5.57
	Financial assets		
	(i) Investments	600.00	600.00
	(ii) Loans	202.94	1,077.68
	(iii) Other financial assets	397.80	65.53
	Other non-current assets	138.39	32.32
	Total non-current assets (a)	**7,972.56**	**8,360.36**
2	**Current assets**		
	Inventories	2,042.09	1,399.45
	Financial assets		
	(i) Investments	412.85	-
	(ii) Trade receivables	3,301.93	2,489.01
	(iii) Cash and cash equivalents	13.65	153.07
	(iv) Bank balances other than (iii) above	6.23	525.85
	(v) Loans	303.72	5.72
	(vi) Other financial assets	864.19	314.44
	Other current assets	553.63	403.54
	Total current assets (b)	**7,498.29**	**5,291.08**
	Total assets (c=a+b)	**15,470.85**	**13,651.44**
B.	**EQUITY AND LIABILITIES**		
1	**Equity**		
	Equity share capital	572.25	572.25
	Other equity	8,306.68	7,557.40
	Total equity (d)	**8,878.93**	**8,129.65**
	Liabilities		
2	**Non-current liabilities**		
	Financial liabilities		
	(i) Borrowings	2,148.02	2,435.48
	(ii) Lease liabilities	10.21	13.46
	Provisions	68.28	39.34
	Deferred tax liabilities (net)	222.94	131.87
	Total non-current liabilities (e)	**2,449.45**	**2,620.15**
3	**Current liabilities**		
	Financial liabilities		
	(i) Borrowings	1,054.72	835.80
	(ii) Lease liabilities	-	7.03
	(iii) Trade payables		
	-total outstanding dues of micro and small enterprises	322.99	88.32
	-total outstanding dues of creditors other than micro and small enterprises	2,369.39	1,673.20
	(iv) Other financial liabilities	332.51	225.96
	Other current liabilities	37.44	26.73
	Provisions	18.14	9.25
	Current tax liabilities (net)	7.28	35.35
	Total current liabilities (f)	**4,142.47**	**2,901.64**
	Total liabilities (g=e+f)	**6,591.92**	**5,521.79**
	Total equity and liabilities (h=d+g)	**15,470.85**	**13,651.44**

INNOVA CAPTAB LIMITED

Innova Captab Limited (CIN: L24246MH2005PLC150371)
Revised Statement of Standalone Cash Flows

(₹ in million)

S.No.	Particulars	For the year ended 31-Mar-2026 Audited (Refer Note 2)	For the year ended 31-Mar-2025 Audited
A	**Cash flows from operating activities**		
	Profit before tax for the year	**1,118.22**	**1,198.91**
	Adjustments for:		
	Depreciation and amortisation expense	373.67	170.15
	Expected credit (reversal)/loss on trade receivables	(2.34)	3.85
	Bad debts written off	1.13	32.85
	Net (profit)/loss on sale of property, plant and equipment	(0.15)	0.80
	Unrealized foreign exchange (gain)/loss	(0.46)	4.34
	Amortisation of government grant	-	(0.43)
	Finance costs	152.11	20.37
	Provision/(reversal of provision) for inventory	11.47	(0.50)
	Transaction costs related to borrowings	2.10	1.31
	Fair value gain arising from financial instruments designated at FVTPL	(12.87)	-
	Interest income	(110.99)	(138.92)
	Operating cash flows before working capital changes	**1,531.89**	**1,292.73**
	Working capital adjustments:		
	(Increase) in inventories	(654.11)	(459.05)
	(Increase) in trade receivables	(811.25)	(356.17)
	Increase in trade payables	945.83	226.40
	Decrease/(Increase) in loans	4.74	(1.35)
	(Increase) in other financial assets	(271.74)	(260.18)
	(Increase)/decrease in other non-current assets	(12.94)	0.44
	(Increase) in other current assets	(150.09)	(73.98)
	Increase/(decrease) in other current liabilities	10.71	(8.84)
	Increase in other financial liabilities	203.78	19.69
	Increase in provisions	37.09	12.27
	Cash generated from operating activities	**833.91**	**391.96**
	Income tax paid (net)	(205.72)	(193.95)
	Net cash generated from operating activities (A)	**628.19**	**198.01**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment (including capital work-in-progress)	(617.93)	(1,608.79)
	Purchase of intangible assets	(10.02)	(0.50)
	Proceeds from sale of property, plant and equipment	7.89	1.48
	Purchase of current investments	(399.98)	-
	Interest income received	93.11	147.79
	Loan repayment received from subsidiary	572.00	295.00
	Bank deposits made	(751.17)	(966.46)
	Proceeds from maturity of bank deposits	678.39	1,134.02
	Earmarked balances with bank	(0.02)	-
	Net cash (used in) investing activities (B)	**(427.73)**	**(997.46)**
C	**Cash flows from financing activities**		
	Principal payment of lease liabilities	(0.79)	(7.55)
	Finance costs paid (including interest paid on lease liabilities)	(154.02)	(15.94)
	Repayments of non-current borrowings	(272.23)	(114.03)
	Proceeds from non-current borrowings	-	637.29
	Proceeds from current borrowings (net)	201.59	338.86
	Dividend paid	(114.43)	-
	Net cash (used in)/generated from financing activities (C)	**(339.88)**	**838.63**
	Net (decrease)/increase in cash and cash equivalents (A+B+C)	**(139.42)**	**39.18**
	Cash and cash equivalents at the beginning of the year	153.07	113.89
	Cash and cash equivalents at the end of the year	**13.65**	**153.07**
	Notes:		
	For the purpose of the revised standalone statement of cash flows, cash and cash equivalents comprise the following:		
	Cash on hand	0.36	0.62
	Balances with banks - in current accounts	13.29	2.45
	Bank deposits with original maturity of less than three months	-	150.00
	Cash and cash equivalents at the end of the year	**13.65**	**153.07**

INNOVA CAPTAB LIMITED

Note:

1. The above revised standalone financial results of Innova Captab Limited ("the Company") have been prepared in accordance with and comply in all material aspects with the Indian Accounting Standards (Ind AS) notified under Section 133 of the Companies Act, 2013 ("the act") read with relevant rules issued there under and in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (Listing Regulation), as amended. The revised standalone financial results for the quarter and year ended 31 March 2026 are available on the Company's website i.e. www.innovacaptab.com under investor information section and on the stock exchange websites i.e. www.nseindia.com and www.bseindia.com.

2. The Audit Committee had reviewed and recommended the standalone financial results of the Company for the quarter and year ended 31 March 2026 in their meeting held on 7 May 2026 (referred to as "original standalone financial results") which had been approved and taken on record by the Board of Directors in their meeting held on 7 May 2026, except for certain inadvertent errors, as listed below:

   i. Deferred tax asset of ₹ 12.39 million on deduction available under section 80JJAA of Income tax Act, 1961 has now been recognized in the Revised Statement of Standalone Assets and Liabilities with a corresponding adjustment to Revised Statement of standalone financial results. Consequently, the relevant financial results captions have been revised as below:

(in ₹ million, except as mentioned otherwise)

Particulars	As originally approved	After revision to rectify the error
Statement of Standalone Assets and Liabilities	**As at 31 March 2026**	**As at 31 March 2026**
Deferred tax liabilities (net)	235.33	222.94
Total liabilities	**6,604.31**	**6,591.92**
Other equity	8,294.29	8,306.68
Total equity	**8,866.54**	**8,878.93**
Statement of standalone financial results	**For the year ended 31 March 2026**	**For the year ended 31 March 2026**
Deferred tax	103.65	91.26
Total tax expense	**281.30**	**268.91**
Profit for the year	**836.92**	**849.31**
Total comprehensive income for the year	**836.37**	**848.76**
Basic and diluted earnings equity per share in ₹	**14.63**	**14.84**
Statement of standalone financial results	**For the quarter ended 31 March 2026**	**For the quarter ended 31 March 2026**
Deferred tax	58.38	45.99
Total tax expense	**67.73**	**55.34**
Profit for the period	**211.62**	**224.01**
Total comprehensive income for the period	**215.03**	**227.42**
Basic and diluted earnings equity per share in ₹	**3.70**	**3.91**

INNOVA CAPTAB LIMITED

ii. Financial liabilities subject to supplier finance arrangements amounting to ₹ 185.08 million have now been presented under 'other financial liabilities' which were earlier presented as 'trade payables'. Consequently, the relevant financial results captions have been revised as below:

(in ₹ million)

Particulars	**As originally approved**	**After revision to rectify the error**
Statement of Standalone Assets and Liabilities	**As at 31 March 2026**	**As at 31 March 2026**
Trade payables - total outstanding dues of creditors other than micro and small enterprises	2,554.47	2,369.39
Other financial liabilities	147.43	332.51
Total current liabilities	**4,142.47**	**4,142.47**

iii. The cash flows from operating activities were understated with a corresponding overstatement in cash flows from investing activities for movement in loans to subsidiary and fair value changes in current investments. Further, the cash flows from bank deposits made and proceeds from maturity of bank deposits within cash flows from investing activities were presented incorrectly; and the adjustments relating to movements in inventories, trade payables and other financial liabilities within cash flows from operating activities were presented incorrectly. However, these matters do not have any impact on the amount relating to net decrease in cash and cash equivalents during the year. Consequently, the Statement of Standalone Cash Flows has been revised as below:

(in ₹ million)

Particulars	**As originally approved**	**After revision to rectify the error**
	For the year ended 31 March 2026	**For the year ended 31 March 2026**
Cash flows from operating activities		
Adjustments for:		
Fair value gain arising from financial instruments designated at FVTPL	-	(12.87)
Provision/(reversal of provision) for inventory	(4.00)	11.47
Working capital adjustments:		
(Increase) in inventories	(638.64)	(654.11)
Decrease / (increase) in loans	(295.26)	4.74
Increase in trade payables	1,130.91	945.83
Increase in other financial liabilities	18.70	203.78
Net cash generated from operating activities	**341.06**	**628.19**
Cash flows from investing activities		
Purchase of current investments	(412.85)	(399.98)
Loan repayment received from subsidiary	872.00	572.00
Bank deposits made	(103.33)	(751.17)
Proceeds from maturity of bank deposits	30.55	678.39
Net cash (used in) investing activities	**(140.60)**	**(427.73)**

The above revisions do not have any material impact on the profit, total equity, total assets or total liabilities and earnings per share of the Company as at and for the quarter / year ended 31 March 2026.

The standalone financial results have now been revised only to incorporate the necessary rectification relating to the above. The revised standalone financial results have been reviewed and recommended by

INNOVA CAPTAB LIMITED

Audit Committee at its meeting held on 21 August 2026. The Board of Directors at their meeting held on 22 August 2026 have approved the above results and taken them on record. No other event occurring after 07 May 2026 (being the date when the standalone financial results were first approved by the Board of Directors) has been considered for adjustment as a subsequent event. The statutory auditors' of the Company have expressed an unmodified opinion on the revised audited standalone financial results for the quarter and year ended 31 March 2026.

3. The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes viz Code on Wages 2019, Code on Social Security 2020, Industrial Relation Code 2020 and Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21 November, 2025. The Company has estimated and accounted liability related to gratuity and leave encashment in the revised standalone financial results and expense for which is included in employee benefits expense. The Company continues to monitor developments on the rules to be notified by regulatory authorities, including clarifications / additional guidance from authorities and will continue to assess the accounting implications, basis such developments/ guidance.

4. The Board of Directors of the Company at their meeting held on 23 January 2026 had approved an interim dividend of ₹ 2 per equity share (face value ₹ 10 per share).

5. The Company has only one reportable segment i.e. "Drugs and pharmaceutical products" as per Ind-AS 108 " Operating Segments" specified under section 133 of the Companies Act, 2013. Accordingly, the disclosures as per the listing agreement are not applicable to the Company.

6. The figures of the last quarter of the year ended 31 March 2026 and the corresponding quarter ended in the previous year, as reported in these revised standalone financial results, are the balancing figures between revised audited figures in respect of full financial year and the unaudited published year to date figures up to the third quarter of the financial year. Also, the figures upto the end of the third quarter had only been reviewed and not subject to audit.

For and on behalf of the Board of Directors of
Innova Captab Limited

Vinay Lohariwala
Managing Director
DIN: 00144700

Lokesh Bhasin
Chief Financial Officer

Place: Panchkula
Date: 07 May 2026
except as to note 2 which is as of 22 August 2026

INNOVA CAPTAB LIMITED

INNOVA CAPTAB LIMITED
Plot No. 320, Industrial Area, Phase-1,
Panchkula, Pin-134113, Haryana, India.
Ph.: +91-172-4194500

Annexure-2

22nd August, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001
BSE Symbol: INNOVACAP
BSE Scrip Code: 544067

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex
Bandra (E), Mumbai – 400 051
NSE Symbol: INNOVACAP

Dear Sir/Madam,

<u>Subject: Audit Report with unmodified opinion.</u>

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with the SEBI Circular No. CIR/ CFD/CMD/ 56/2016 dated 27th May 2016, this is to inform you that M/s B S R & Co., LLP, Chartered Accountants, Chandigarh, (Firm Registration No. 101248W / W-100022), Statutory Auditors of the Company have issued a revised audit report with unmodified opinion on the revised audited standalone and consolidated financial results for the quarter and financial year ended 31st March, 2026.

You are requested to take the same on your records.

Thanking you,

Yours faithfully,
For Innova Captab Limited

LOKESH BHASIN Digitally signed by LOKESH BHASIN Date: 2026.08.22 02:45:03 +05'30'

Lokesh Bhasin
Chief Financial Officer

INNOVA CAPTAB LIMITED
Plot No. 320, Industrial Area, Phase-1,
Panchkula, Pin-134113, Haryana, India.
Phone: +91-172-4194500

Annexure 3

Details required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 ("Master Circular") dated 30th January, 2026

Sr. No.	Particular	Details
1.	Existing capacity	Oral Solid Dosage (Tablets/Capsules): 2 Production Lines; Ointments: 1 Production Line
2.	Existing capacity utilization	Approximately 85% to 90%
3.	Proposed capacity addition	Addition of 2 Oral Solid Dosage (Tablets/Capsules) Production Lines
4.	Period within which the proposed capacity is to be added	Expected to be completed within approximately 18 to 22 months
5.	Investment required	Approximately ₹45,00,00,000.00 (Rupees Forty Five Crore only)
6.	Mode of financing	The proposed expansion project will be financed through a combination of bank credit facilities and Company's internal accruals
7.	Rationale	To increase production capacity, improve operational efficiency, optimize manufacturing costs, and support the Company's long-term growth and business expansion strategy