

Krebs Biochemicals & Industries Limited

CIN: L24110AP1991PLC103912



October 29, 2026

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

To,
National Stock Exchange of India Ltd
Exchange Plaza, Bandra Kurla Complex,
Bandra(E), Mumbai- 400 051.

Scrip Code : 524518

Scrip Code : KREBSBIO

Dear Sir / Madam,

Sub: Outcome of Board Meeting – Unaudited Financial Results for the 2nd quarter and half year ended 30th September 2026.

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform that the Board of Directors of the Company at its meeting held today approved and taken on record the following:

1. Unaudited Financial Results of the Company for the 2nd quarter and half year ended September 30, 2026.
2. Limited Review Report by the Auditors on the Unaudited Financial Results for the 2nd quarter and half year ended September 30, 2026.

The Meeting of the Board of Directors commenced at 11:30 am and concluded at 12:55 p.m.

The above is for your information and record.

Thanking you,

Yours Faithfully,

For **Krebs Biochemicals and Industries Limited**

Rakesh
Ravindra
Kalbate

Digitally signed by Rakesh Ravindra Kalbate
DN: cn=Rakesh Ravindra Kalbate, o=Krebs Biochemicals and Industries Limited, email=Rakesh.Kalbate@krebsbiochem.com, c=IN

Rakesh R Kalbate

Company Secretary & Compliance Officer

Encl.: a/a.

Regd. Office : Kothapalli (V), Kasimkota (M), Anakapalli, Visakhapatnam, Andhra Pradesh-531 031

Tel : 040-66808040, Website: www.krebsbiochem.com, Email: com_sec@krebsbiochem.com

KREBS BIOCHEMICALS & INDUSTRIES LIMITED
CIN:L24110AP1991PLC103912

Registered Office: Kothapalli Village, Kasimkota Mandal, Anakapalli, Visakhapatnam, Andhra Pradesh - 531 031

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

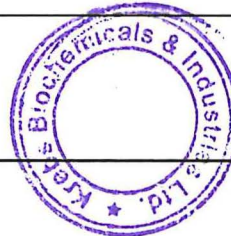
(Rs. In lacs)

Sr.No	Particulars	Quarter Ended			Half Year Ended		(Rs. In lacs)
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	
1	Revenue from Operations	579.03	698.35	416.74	1,277.38	964.83	2,373.16
2	Other Income	3.74	15.65	0.67	19.39	1.84	202.63
3	Total Income (1+2)	582.77	714.00	417.41	1,296.77	966.67	2,575.79
4	Expenses						
	a) Cost of Material Consumed	28.76	(0.03)	0.16	28.73	4.09	5.05
	b) Purchase of Stock-in-Trade	3.78	50.69	-	54.47	-	-
	c) Changes in Inventories of Finished goods, Work-In-Progress	96.93	(9.54)	-	87.39	24.99	34.01
	d) Employee Benefits Expenses	283.35	277.92	268.98	561.27	544.09	1,038.80
	e) Finance Costs	190.18	188.05	173.29	378.23	338.30	708.59
	f) Depreciation and Amortisation Expense	160.54	158.78	162.43	319.32	322.30	642.33
	g) Other Expenses	359.08	296.61	426.83	655.69	879.61	1,840.32
	Total Expenses (4)	1,122.62	962.48	1,031.69	2,085.10	2,113.38	4,269.10
5	Profit / (Loss) before exceptional items and tax (3-4)	(539.85)	(248.48)	(614.28)	(788.33)	(1,146.71)	(1,693.31)
6	Exceptional Items	-	-	-	-	-	-
7	Profit / (Loss) before Tax (5 + 6)	(539.85)	(248.48)	(614.28)	(788.33)	(1,146.71)	(1,693.31)
8	Tax Expense						
	a) Current Tax	-	-	-	-	-	-
	b) Tax payment of earlier years	-	-	-	-	-	-
	c) Deferred Tax	-	-	-	-	-	-
9	Profit / (Loss) for the period from Continuing Operations (7+8)	(539.85)	(248.48)	(614.28)	(788.33)	(1,146.71)	(1,693.31)
10	Other Comprehensive Income						
i	Items that will not be reclassified to profit or Loss	-	-	-	-	-	41.72
ii	Income tax relating to items that will not be reclassified to profit or Loss	-	-	-	-	-	-
iii	Items that will be reclassified to profit or Loss	-	-	-	-	-	-
iv	Income tax relating to items that will be reclassified to profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income (Net of Tax)	-	-	-	-	-	41.72
11	Total Comprehensive Income for the period(9+10)	(539.85)	(248.48)	(614.28)	(788.33)	(1,146.71)	(1,651.59)
12	Paid-up Equity Share Capital (Face Value Rs. 10/- each)	2,156.06	2,156.06	2,156.06	2,156.06	2,156.06	2,156.06
13	Other Equity	-	-	-	-	-	(19,536.61)
14	Earning Per Share (of Rs.10/- each) (not Annualised)						
	a) Basic	(2.50)	(1.15)	(2.85)	(3.66)	(5.32)	(7.85)
	b) Diluted	(2.50)	(1.15)	(2.85)	(3.66)	(5.32)	(7.85)
15	Net Worth (including Retained Earnings)	-	-	-	-	-	(16,275.47)

Notes:

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Oct 29, 2026.
- The Statutory Auditors have carried out audit of the aforesaid results and have issued their "Unmodified Report" thereon.
- The above financial results are prepared in accordance with the Indian Accounting Standards(IND AS) as prescribed under Section 133 of the companies Act,2013 and are in compliance with presentation and disclosure requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations,2015 (as Amended).
- The Company is operating in one segment only hence no segment results have been disclosed.
- As at Sep 30,2026 the Company does not have any Subsidiary/Associate/Joint venture company(ies).
- The Operations of the Company's Vizag manufacturing unit continued to remain closed pursuant to order dated 7th February 2025 passed by the Andhra Pradesh Pollution Control Board. The company has taken various steps in this matter and is in constant dialogue with the Pollution Control Board for revocation of the closure order.
- Figures of the previous period have been regrouped to confirm to the figures of the current period's classification wherever necessary.
- The Board of Directors have approved the amalgamation of Krebs Biochemicals & Industries Limited with Ipca Laboratories Limited at their meeting held on June 26, 2026, subject to necessary consents/ approvals. The appointed date for this scheme of amalgamation is April 1, 2026.

Place: Mumbai
Date: Oct 29,2026



Manish Kumar Jain
Manish Kumar Jain
Managing Director/ CEO
DIN : 06477976

KREBS BIOCHEMICALS & INDUSTRIES LIMITED

CIN:L24110AP1991PLC103912

Registered Office: Kothapalli Village, Kasimkota Mandal, Anakapalli, Visakhapatnam, Andhra Pradesh - 531 031

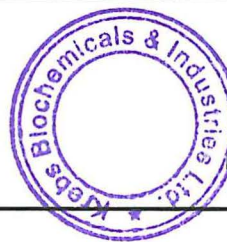
Unaudited Statement of Assets and Liabilities as at Sep 30, 2026

(Rs. In Lacs)

Sr. No.	Particulars	As at 30.09.2026 Unaudited	As at 31.03.2026 Audited
	ASSETS :		
	Non-current assets :		
(a)	Property, Plant and Equipment	13,917.55	14,142.05
(b)	Capital Work-In-Progress	162.39	158.68
(c)	Other Intangible Assets	19.61	28.83
(d)	Intangible Assets under Development	-	-
(e)	Financial Assets		
	(i) Other financial assets	163.88	271.36
(f)	Other Non-Current Assets	831.63	761.53
	Total Non-current assets	15,095.06	15,362.45
	Current assets :		
(a)	Inventories	422.61	570.36
(b)	Financial Assets		
	(i) Trade receivables	0.43	0.43
	(ii) Cash & cash equivalents	12.59	12.91
	(iii) Other financial assets	6.25	18.37
(c)	Other Current Assets	340.90	360.15
	Total Current assets	782.78	962.22
	Total Assets	15,877.84	16,324.67
	EQUITY AND LIABILITIES :		
	Equity :		
(a)	Equity Share Capital	2,156.06	2,156.06
(b)	Other Equity	(19,219.86)	(18,431.53)
	Total Equity	(17,063.80)	(16,275.47)
	Liabilities :		
	Non-current liabilities :		
(a)	Financial Liabilities		
	(i) Borrowings	15,450.00	16,355.00
	(ii) Other Financial Liabilities	113.51	160.82
(b)	Provisions	277.74	277.74
(c)	Other Non Current Liabilities	4,500.00	4,500.00
	Total Non-current liabilities	20,341.25	21,293.56
	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	7,248.56	6,128.82
	(ii) Trade Payables		
	(a) Total outstanding dues of micro and small enterprises	93.39	116.92
	(b) Total outstanding dues of creditors other than micro and small enterprises	1,151.28	1,258.92
	(iii) Other Financial Liabilities	2,608.13	2,239.02
(b)	Other Current Liabilities	1,416.63	1,493.37
(c)	Provisions	82.39	69.53
	Total Current Liabilities	12,600.39	11,306.58
	Total Equity and Liabilities	15,877.84	16,324.67

Place: Mumbai

Date: Oct 29, 2026



Manish Kumar Jain
Managing Director/ CEO
DIN : 06477976

KREBS BIOCHEMICALS & INDUSTRIES LIMITED

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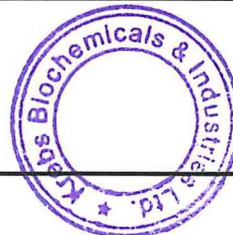
Registered Office: Kothapalli Village, Kasimkota Mandal, Anakapalli, Visakhapatnam, Andhra Pradesh - 531 031

Audited Standalone Cash Flow Statement for the Half year ended September 30, 2026

(Rs. In Lacs)

Particulars	Half Year ended 30.09.2026	Haf Year ended 30.09.2025
A. Cash Flow from Operating Activities		
Net Profit before tax and exceptional items	(788.33)	(1,146.71)
Adjustments for:		
Depreciation and Amortisation Expenses	319.32	322.30
Non Current Provisions	-	-
Loss on sale of Fixed Assets	-	-
Property, plant & equipment scrapped	-	-
Financial Charges	378.23	338.30
Misc. Balances Written Off	-	-
Impairment of Intangible assets	-	-
Balances Written Back	-	-
Operating Profit before Working Capital Changes	(90.78)	(486.11)
(Increase)/Decrease in Inventories	147.75	25.77
(Increase)/Decrease in Trade Receivables	0.00	(9.15)
(Increase)/Decrease in Other Financial Assets	12.12	16.39
(Increase)/Decrease in Other Current Assets	19.25	(25.86)
(Increase)/Decrease in Financial Assets	107.48	0.01
(Increase)/Decrease in Other Non Current Assets	(70.10)	(25.32)
Increase /(Decrease) in Retirement benefit obligations	12.86	60.08
Increase/(Decrease) in Current Provisions	-	-
Increase/(Decrease) in Trade Payables	(131.17)	(67.23)
Increase/(Decrease) in Other financial liabilities	369.11	259.81
Increase/(Decrease) in Other Current Liabilities	(76.74)	84.05
Cash generated from Operations	390.56	318.55
Income tax paid (Net)	-	-
Net Cash Flow from Operating Activities	299.78	(167.56)
Purchase of Property,Plant and Equipment including Capital Work- In- Progress	(89.30)	(205.19)
Sale Proceeds of Property,Plant and Equipment	0	-
Proceeds from / (Payment to) Other Financial Liabilities	(47.31)	(13.11)
B. Cash Flow from Investing Activities	(136.61)	(218.30)
Increase / (Decrease) in short term borrowings	1,119.74	467.71
Proceeds from / (Repayment) of long-term borrowings	(905.00)	255.00
Financial Charges	(378.23)	(338.30)
C. Cash Flow from Financing Activities	(163.49)	384.41
Net Increase (Decrease) in Cash and Cash equivalents (A+B+C)	(0.32)	(1.45)
Cash and Cash equivalents as at the beginning of the year	12.91	14.16
Cash and Cash equivalents at the end of the year	12.59	12.71
Components of Cash & Cash Equivalents:		
Cash in Hand	0.08	0.08
Bank Balance in Current Account	0.68	0.81
Bank Balance in Fixed Deposit Account	11.83	11.82
	12.59	12.71

Place: Mumbai
Date: Oct 29,2026



Manish Kumar Jain
Manish Kumar Jain
Managing Director/ CEO
DIN : 06477976



Independent Auditor's Review Report on the Quarterly Unaudited standalone Financial Results of the company pursuant to the regulation 33 and 52 of the SEBI(Listing Obligation and Disclosure Requirements)Regulation,2015,as amended

**Review Report to
The Board of Directors,
KREBS BIOCHEMICALS AND INDUSTRIES LIMITED**

- a) We have reviewed the accompanying statement of unaudited standalone financial results of KREBS BIOCHEMICALS AND INDUSTRIES LIMITED ("the company") for the quarter ended **30th September, 2026** (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended(the "Listing Regulations")
- b) The statement, which is the responsibility of the Company's Management and approved by the Board of Directors ,has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the independent Auditor of Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- d) Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ("IND AS") specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**Place : Mumbai
Date : 29-10-2026**

For Bhavani & Co.
Chartered Accountants
Firm Registration No: 012139S


CA S Kavitha Padmini
Partner
Membership no: 229966
UDIN: 26229966OAEQOE7329

