Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)
CIN No : L21002TN1989PLC197216
Registered Office: No.3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai, Tamil Nadu - 600 033. India.

Date: 06th November 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
21st Floor, Dalal Street
Mumbai – 400001

BSE Scrip Code: 524322

Sub: Financial Results for the quarter ended 30th September 2026 under Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at its meeting held today i.e 06th November 2026 has Considered and approved the un-audited financial statements for the quarter ended 30th September 2026 along with the limited review report of the Statutory Auditors of the Company.

The meeting of the Board of Directors of the Company commenced at 05.00 p.m. (IST) and concluded at 07:00 p.m. (IST).

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours sincerely,

For Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)

NANJAPPAN ARAVIND
Digitally signed by NANJAPPAN ARAVIND
Date: 2026.11.06 19:03:07 +05'30'

Nanjappan Aravind
Managing Director
DIN: 01895602

AANJAAY INDUSTRIES LIMITED

AANJAAY INDUSTRIES LIMITED
(Formerly known as Kabra Drugs Limited)
CIN:- L02423MP1989PLC005438
No:3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai – 600033

(Amount in ₹ Lakhs)

Financial Results for the Quarter and Half Year Ended September 30, 2026

		Quarter Ended			Six Months Ended		Year Ended
Sl No.	**Particulars**	**30-Sep-26**	**30-Jun-26**	**30-Sep-25**	**30-Sep-26**	**30-Sep-25**	**31-Mar-26**
		(Unaudited)	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Unaudited)**	**(Audited)**
	INCOME						
1	Revenue from Operations	3,195.36	4,621.68	1,976.40	7,817.04	2,691.40	9,274.00
2	Other Income	0.17	7.65	17.87	7.82	19.48	49.27
3	**Total Income**	**3,195.53**	**4,629.33**	**1,994.27**	**7,824.86**	**2,710.88**	**9,323.27**
	EXPENSES						
(a)	Cost of materials consumed	-	-	-	-	-	-
(b)	Purchases of Stock-in-Trade	3,352.68	4,903.20	3,304.80	8,255.88	3,979.80	8,366.40
(c)	Changes in inventories of finished goods, work-in-progress, and stock-in-trade	(482.25)	(603.00)	(1,652.40)	(1,085.25)	(1,652.40)	-
(d)	Employee benefit expense	24.78	23.72	35.70	48.50	73.50	146.59
(e)	Finance Costs	0.37	0.53	-	0.90	-	3.00
(f)	Depreciation and amortization expense	2.18	2.06	1.20	4.24	1.53	7.11
(g)	Other expenses	31.32	18.81	84.46	50.13	137.91	228.10
4	**Total Expenses**	**2,929.08**	**4,345.32**	**1,773.75**	**7,274.41**	**2,540.35**	**8,751.20**
5	**Profit / (Loss) from operations before exceptional items Tax (3-4)**	**266.44**	**284.01**	**220.51**	**550.45**	**170.53**	**572.07**
6	**Exceptional Items**						
(a)	Bad Debts	(9.61)	-	-	(9.61)	-	-
7	**Profit / (Loss) before Tax (5 ± 6)**	**256.83**	**284.01**	**220.51**	**540.84**	**170.53**	**572.07**
	Tax Expense						
	Current Tax	64.52	71.73	36.81	136.25	36.81	75.54
	Deferred Tax Liability	0.13	(0.02)	0.02	0.11	0.02	0.55
	Earlier Year Tax	-	-	-	-	-	-
	MAT Credit entitlement	-	-	-	-	-	-
8	**Total Tax Expenses**	**64.65**	**71.71**	**36.83**	**136.36**	**36.83**	**76.09**
9	**Net Profit / (Loss) after Tax (7 - 8)**	**192.18**	**212.30**	**183.68**	**404.48**	**133.70**	**495.98**
10	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
11	**Total Comprehensive Income for the period (9 ± 10)**	**192.18**	**212.30**	**183.68**	**404.48**	**133.70**	**495.98**
12	Paid-up equity share capital (Face Value of Rs.10/- each)	2,370.79	2,370.79	2,370.79	2,370.79	2,370.79	2,370.79
13	Other Equity	-	-	-	-	-	-
14	**Earnings Per Share (of Rs. 10/- each) (not annualised):**						
	(a) Basic	0.81	0.90	0.77	1.71	0.56	2.09
	(b) Diluted	0.81	0.90	0.77	1.71	0.56	2.09

Notes:

1 The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 06th, 2026. The Statutory Auditors have carried out a limited review of the above financial result.

2 These financial results have been prepared in accordance with Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3 As the Company collectively operates only in one business Segment, hence, it is reporting its results in single Segment. Therefore, segment disclosure is not applicable.

4 The Company does not have any subsidiary/ associate/ joint venture entity(ies) for the respective period.

5 EPS is not annualized for the Quarterly and Half yearly results. The EPS has been computed based on weighted average number of equity shares outstanding for the respective periods

6 The figures for the corresponding previous periods / year have been regrouped / reclassified wherever necessary.

7 Exceptional items for the quarter and half year ended September 30, 2026 represent bad debts written off amounting to ₹9.61 Lakhs

For and on Behalf of the Board of directors of
Aanjaay Industries Limited
(Formerly known as Kabra Drugs Limited)

NANJAPPA N ARAVIND
Digitally signed by NANJAPPAN ARAVIND
Date: 2026.11.06 19:03:28 +05'30'

Nanjappan Aravind
Managing Director
DIN: 01895602

Place : Chennai
Date : 06-11-2026

AANJAAY INDUSTRIES LIMITED
(Formerly known as Kabra Drugs Limited)
CIN:- L02423MP1989PLC005438
No:3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai – 600033

(Amount in ₹ Lakhs)

Statement of Assets and Liabilities as at September 30, 2026

Particulars	As at September 30, 2026	As at March 31, 2026
	Unaudited	Audited
I. ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipment	70.69	70.22
(b) Other Intangible Assets	0.77	0.65
(c) Right of use asset	11.66	13.32
(d) Financial Assets		
(i) Loans and Advances	150.98	147.23
(ii) Other Financial Assets	0.98	0.98
(e) Deferred Tax Assets (Net)	-	-
(f) Other Non-Current Assets	2.32	2.32
Total Non-Current Assets (A)	**237.39**	**234.71**
Current Assets		
(a) Inventories	1,085.25	-
(b) Financial Assets		
(i) Trade Receivables	1,228.26	7077.60
(ii) Cash & Cash Equivalents	173.40	1058.23
(iii) Bank Balance other than (ii) above	-	-
(iv) Loans	-	-
(v) Other Financial Assets	4.76	7.55
(c) Other Current Assets	864.32	253.47
Total Current Assets (B)	**3,355.97**	**8396.84**
TOTAL ASSETS (A+B)	**3,593.36**	**8631.56**
II. EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	2,370.79	2370.79
(b) Other Equity	995.14	590.66
Total Equity (C)	**3,365.92**	**2961.44**
Liabilities		
Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Lease Liability	9.43	11.04
(b) Deferred Tax Liabilities (Net)	0.71	0.60
(c) Other Non-Current Liabilities	-	-
Total Non-Current Liabilities (D)	**10.14**	**11.64**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	18.06	42.91
(ii) Lease Liability	3.12	2.96
(iii) Trade Payable		
(A) Total outstanding dues of Micro Enterprises and Small Enterprises; and	-	-
(B) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	0.28	5487.98
(iv) Other Financial Liability	15.03	73.88
(b) Other Current Liabilities	2.36	-
(c) Current Tax Liabilities	178.45	50.75
Total Current Liabilities (E)	**217.29**	**5658.48**
TOTAL EQUITY AND LIABILITIES (C+D+E)	**3,593.36**	**8631.56**

Previous year figures have been regrouped/ reclassified wherever necessary

For and on Behalf of the Board of directors of
Aanjaay Industries Limited
(Formerly known as Kabra Drugs Limited)

NANJAPPAN ARAVIND
Digitally signed by NANJAPPAN ARAVIND
Date: 2026.11.06 19:03:44 +05'30'

Nanjappan Aravind
Managing Director
DIN: 01895602

Place : Chennai
Date : 06-11-2026

AANJAAY INDUSTRIES LIMITED
(Formerly known as Kabra Drugs Limited)
CIN:- L02423MP1989PLC005438
No:3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai – 600033

(Amount in ₹ Lakhs)

Cash Flow Statement for the Half Year Ended September 30, 2026

Particulars	For the half year ended September 30, 2026	For the year ended March 31, 2026
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	540.84	572.07
Adjustment For:		
Depreciation/amortization on continuing operation	2.53	3.70
Amortisation of ROU Asset	1.67	3.33
Amortisation of prepaid lease rentals	0.04	0.08
Interest on lease liabilities	0.88	1.66
Interest expenses	0.02	1.34
Interest Income	(7.80)	(49.21)
Interest on security deposit	(0.02)	(0.07)
Excess allowance for doubtful debts reversed	-	-
Operating profit before working capital changes	**538.16**	**532.91**
Changes in Working Capital:		
(Increase)/decrease in Inventory	(1,085.25)	-
(Increase)/decrease in Trade receivables	5,849.34	(7,017.55)
(Increase)/decrease in other financial assets	2.79	(2.44)
(Increase)/decrease in Other Current Assets	(610.85)	18.64
(Increase)/decrease in other non-current financial assets	(0.02)	(1.07)
Increase/(decrease) in Financial Liabilities	(58.85)	60.23
Increase/(decrease) in Trade Payable	(5,487.70)	5,487.98
Increase/(decrease) in other Non current liability	2.36	-
Direct taxes paid (net of refunds)	(8.55)	(24.79)
Net Cash Flow from Operating Activities (A)	**(858.56)**	**(946.09)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase/Sale of Fixed Assets	(3.13)	(70.17)
Right of use asset	-	(16.65)
Interest Received	7.80	49.27
(Increase)/decrease in Long Term Loan & Advances	(3.75)	(98.23)
(Increase)/decrease in Other Non-Current Assets	-	-
Net Cash Flow from Investing Activities (B)	**0.92**	**(135.78)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceed (Repayment) from long term borrowing	-	-
Proceed (Repayment) from short term borrowing	(24.85)	(0.83)
Proceeds from issue of equity shares less issue costs	-	-
Interest paid	(0.02)	(1.34)
Payment Of Lease Liability	(2.32)	12.33
Net Cash Flow from Financing Activities (C)	**(27.19)**	**10.17**
Net increase/(decrease) in cash & cash equivalents (A+B+C)	**(884.83)**	**(1,071.70)**
Cash and Cash equivalents (Opening Balance)	1,058.23	2,129.93
Cash and Cash equivalents (Closing Balance)	**173.40**	**1,058.23**

Notes*
Previous year figures have been regrouped/ reclassified wherever necessary
Statement of Cash Flows has been prepared using Indirect Method as per Ind AS 7 Statement of Cash Flows

For and on Behalf of the Board of Directors of
Aanjaay Industries Limited
(Formerly known as Kabra Drugs Limited)

NANJAPPAN ARAVIND
Digitally signed by NANJAPPAN ARAVIND
Date: 2026.11.06 19:03:59 +05'30'

Nanjappan Aravind
Managing Director
DIN: 01895602

Place : Chennai
Date : 06-11-2026

P P N AND COMPANY
CHARTERED ACCOUNTANTS
No.2, IV Cross Street, Sterling Road, Nungambakkam, Chennai - 600034.
(Near to Loyola College) Ph : 044 - 2828 0033, Cell : 98847 46227
E-mail : info@ppnaco.com | Web : www.ppnaco.com

Independent Auditor's Limited Review Report on unaudited standalone financial results of AANJAAY INDUSTRIES LIMITED (Formerly known as Kabra Drugs Limited) for the Quarter and Half Year ended 30th September 2026 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors,
AANJAAY INDUSTRIES LIMITED (Formerly known as Kabra Drugs Limited),
No:3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai – 600033

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **AANJAAY INDUSTRIES LIMITED (Formerly known as Kabra Drugs Limited)** ("the Company"), for the Quarter and Half year ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations").

2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34 "Interim Financial Reporting") prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the 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 provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Companies Act 2013 and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

P P N AND COMPANY CHENNAI CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully

For M/s. P P N And Company,
Chartered accountants
ICAI Firm Reg. No.: 013623S
Peer Review Certificate No.: 020690

D. Hitesh

P P N AND COMPANY * CHARTERED ACCOUNTANTS * CHENNAI

D. Hitesh
Partner
Membership Number: 231991
UDIN: 26231991ZGEPUL3535

Place: Chennai
Date : 06-11-2026

Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)
CIN No : L21002TN1989PLC197216
Registered Office: No.3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai, Tamil Nadu - 600 033. India.

Date: 06th November 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
21st Floor, Dalal Street
Mumbai – 400001

BSE Scrip Code: 524322

Sub: Undertaking for Non- Applicability of Regulation 32 of SEBI (LODR) Regulations, 2015 for the quarter ended on 30th September 2026.

Dear Sir/Madam,

As per Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 the listed entity shall submit to the stock exchange the following statement(s) for quarter ended on 30th September 2026 for public issue, rights issue, preferential issue etc. –

(a) Indicating deviations, if any, in the use of proceeds from the objects stated in the offer document or explanatory statement to the notice for the general meeting, as applicable;

(b) Indicating category wise variation (capital expenditure, sales and marketing, working capital etc.) between projected utilization of funds made by it in its offer document or explanatory statement to the notice for the general meeting, as applicable and the actual utilization of funds.

In view of the aforesaid, I, the undersigned, Mr. Nanjappan Aravind, Managing Director of Aanjaay Industries Limited (Formerly known as Kabra Drugs Limited) hereby certify that Compliances of Regulation 32 of SEBI (LODR) Regulations, 2015 is not applicable to the company as the company has not issued any share by way of public issue, right issue, preferential issue etc. for the quarter ended on 30th September 2026.

AANJAAY INDUSTRIES LIMITED

Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)

CIN No : L21002TN1989PLC197216

Registered Office: No.3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai, Tamil Nadu - 600 033. India.

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours sincerely,

For Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)

NANJAPPAN ARAVIND Digitally signed by NANJAPPAN ARAVIND Date: 2026.11.06 19:04:14 +05'30'

Nanjappan Aravind
Managing Director
DIN: 01895602

Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)
CIN No : L21002TN1989PLC197216
Registered Office: No.3, 2nd Floor, Swaminathan Street, West Mambalam, Chennai, Tamil Nadu - 600 033. India.

Date: 06th November 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers
21st Floor, Dalal Street
Mumbai – 400001

BSE Scrip Code: 524322

Sub: Declaration with respect to audit report with unmodified opinion for the quarter ended on 30th September 2026.

Dear Sir/Madam,

In compliance with the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Auditor of our Company, M/s PPN & Company Chartered Accountants, have issued limited review report with unmodified opinion on Un-Audited Standalone Financial Results of the Company for the quarter ended 30th September 2026.

Kindly take the aforesaid information on record and oblige.

Thanking you,

Yours sincerely,

For Aanjaay Industries Limited

(Formerly known as Kabra Drugs Limited)

NANJAPPAN ARAVIND
Digitally signed by NANJAPPAN ARAVIND
Date: 2026.11.06 19:04:27 +05'30'

Nanjappan Aravind
Managing Director
DIN: 01895602

AANJAAY INDUSTRIES LIMITED