Viyash Scientific Limited
(Formerly known as Sequent Scientific Limited)
Registered Office:
3rd Floor, Srivalli's Corporate, Plot No.290, Road No.6,
Sy.No.33, 34P to 39, Guttala Begumpet, Jubilee Hills,
Hyderabad, Shaikpet, Telangana, India-500033
T: +91 40 23635000,
E: investorrelations@viyash.com
Website: www.viyash.com
CIN: L99999TS1985PLC196357

August 11, 2026

To,

BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai - 400 001	**National Stock Exchange of India Limited** Exchange Plaza, Bandra-Kurla Complex, Bandra (East), Mumbai - 400 051
Scrip code: 512529	**Symbol: VIYASH**

Dear Sir/ Madam,

Subject: Outcome of Board Meeting held on August 11, 2026

We refer to our intimation dated August 03, 2026, regarding the meeting of the Board of Directors ("Board") of the Company scheduled to be held on Tuesday, August 11, 2026.

In this regard, we would like to inform you that the Board at its Meeting held today i.e., on Tuesday, August 11, 2026, inter-alia, considered and approved the following:

1. **Unaudited Standalone and Consolidated Financial Results along with Independent Auditor's Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended June 30, 2026.**

   Pursuant to the Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015 (**"SEBI Listing Regulations"**) read with applicable SEBI circular(s), the Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report issued by the Statutory Auditors of the Company, for the quarter ended June 30, 2026, are enclosed herewith as "**Annexure A**".

2. **Allotment of equity shares to the employees of the Company and its Subsidiaries under the Viyash Scientific Limited Employee Stock Option Scheme, 2026 ("ESOP Scheme 2026").**

   Allotment of 10,30,775 Equity Shares of Rs. 2/- each, fully paid to eligible optionees at an exercise price of Rs. 101/- per equity share (including premium of Rs. 99/- per equity share) on exercise of the options granted under Viyash Scientific Limited Employee Stock Option Scheme, 2026 ("ESOP Scheme 2026").

   The said Equity shares shall rank pari passu in all respects with the existing equity shares of the Company.

   Consequent to the proposed allotment of the aforesaid equity shares, the issued and the paid-up equity share capital of the Company will increase from Rs. 87,77,53,626 /- consisting of 43,88,76,813 Equity Shares of Rs. 2 each to Rs. 87,98,15,176 /- consisting of 43,99,07,588 Equity Shares of Rs. 2 each.

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3. **Incorporation of a wholly owned subsidiary in Vietnam and investment therein.**

   Approved the incorporation of a step-down subsidiary in Vietnam through the Company's subsidiary Alivira Animal Health Limited, India (**"AAHL"**) or its step-down subsidiary Alivira Animal Health Limited, Ireland ("**AAHL Ireland**"). The necessary details required in terms of Regulation 30 read with Schedule III Part A, Para A (1) of the SEBI Listing Regulations read with applicable SEBI circular(s) as amended from time to time is enclosed as "**Annexure – B**"**.**

4. **Subscription of equity shares in Alivira Animal Health Limited ("AAHL"), a wholly owned subsidiary, through Rights Issue.**

   Approved subscription to equity shares of AAHL on rights basis ("**Rights Issue**"), a wholly owned subsidiary of the Company, for an overall consideration of up to Rs. 400,02,15,648 (Rupees Four Hundred Crore Two Lakh Fifteen Thousand Six Hundred and Forty-Eight Only).

   The subscription amount payable towards the proposed Rights Issue shall be adjusted against the intercompany loan extended by the Company from time to time, and confirmation in respect of the said adjustment shall be obtained. The proposed conversion is intended to strengthen AAHL's capital structure and reduce interest burden.

   Being a wholly owned subsidiary, there is no change in the shareholding percentage of the Company in AAHL, pursuant to this investment.

   The necessary details required in terms of Regulation 30 read with Schedule III, Part A, Para A (1) of the SEBI Listing Regulations read with applicable SEBI circulars as amended from time to time is enclosed as "**Annexure – C**"**.**

The Board Meeting commenced at 11:30 a.m. and concluded at 12:46 p.m.

We request you to kindly take the above on record.

Thank you,

Yours faithfully,
For **Viyash Scientific Limited**
Formerly known as Sequent Scientific Limited)

YOSHITA SUSMIT VORA
Digitally signed by YOSHITA SUSMIT VORA
Date: 2026.08.11 13:01:06 +05'30'

Yoshita Vora
Company Secretary & Compliance Officer
Encl: as above

12th Floor, The Ruby
29 Senapati Bapat Marg
Dadar (West)
Mumbai - 400 028, India
Tel : +91 22 6819 8000

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Viyash Scientific Limited (formerly known as Sequent Scientific Limited)

1. We have reviewed the accompanying statement of unaudited standalone financial results of Viyash Scientific Limited (formerly known as Sequent Scientific Limited) (the "Company") which includes Sequent Scientific Employee Stock Option Plan Trust (the "Trust") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 3 to the accompanying Statement, which describes that pursuant to the Composite Scheme of Amalgamation (the "Scheme") between the Company and SeQuent Research Limited, Viyash Life Sciences Private Limited and its subsidiaries (individually referred to as "Transferor Company"), as approved by the Hon'ble National Company Law Tribunal vide its order dated November 18, 2025, the Transferor Companies have been amalgamated with the Company. The amalgamation has been accounted for in the manner as prescribed under the Scheme and in accordance with Appendix C of Ind AS 103 - Business Combinations, applicable to business combination of entities under common control. Accordingly, the comparative financial information for the quarter ended 30 June 2025 presented in accompanying Statement, has been restated to give effect to the aforesaid amalgamation, as described further in the said note. Our conclusion is not modified in respect of this matter.

S R B C & CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

6. The accompanying Statement includes unaudited interim financial results and other financial information in respect of Sequent Scientific Employee Stock Option Plan Trust, whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net loss after tax of Rs. 0.01 million and total comprehensive expense of Rs. 0.01 million for the quarter ended June 30, 2026.

   These unaudited interim financial results and other unaudited financial information of the Trust have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the Trust is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results and other unaudited financial information of the Trust are not material to the Company.

   Our conclusion on the Statement in respect of matter stated in paragraph 6 above is not modified with respect to our reliance on the financial results certified by the Management.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

S R B C & CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

per Anil Jobanputra
Partner
Membership No.: 110759
UDIN: 26110759TORHIA6435
Place: Mumbai
Date: August 11, 2026

Viyash

Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)

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CIN: L99999TS1985PLC196357

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in million)

Sr. No.	Particulars	3 months ended 30-June-2026	Preceding 3 months ended 31-March-2026	Corresponding 3 months ended in previous period 30-June-2025	Previous year ended 31-March-2026
		Unaudited	Audited {refer note 7}	Unaudited (Restated) {refer note 3}	Audited
I	Revenue from operations	3,536.90	3,724.90	3,281.80	13,820.60
II	Other income	145.90	197.50	129.00	662.60
III	**Total income (I+II)**	**3,682.80**	**3,922.40**	**3,410.80**	**14,483.20**
IV	**Expenses**				
	(a) Cost of materials consumed	1,653.10	1,561.60	1,326.40	5,998.20
	(b) Purchases of stock-in-trade	34.20	182.10	2.20	284.10
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(55.00)	(40.40)	153.60	(43.60)
	(d) Employee benefits expenses (refer note 5)	706.40	574.50	538.10	2,137.50
	(e) Finance costs	14.40	25.30	60.20	162.10
	(f) Depreciation and amortisation expenses	324.10	311.60	308.90	1,241.50
	(g) Other expenses	726.70	820.20	767.00	3,099.10
	Total expenses (IV)	**3,403.90**	**3,434.90**	**3,156.40**	**12,878.90**
V	**Profit before tax and exceptional items (III-IV)**	**278.90**	**487.50**	**254.40**	**1,604.30**
VI	Exceptional items (refer note 4)	-	-	(12.50)	(442.10)
VII	**Profit before tax (V-VI)**	**278.90**	**487.50**	**241.90**	**1,162.20**
VIII	**Tax expense / (credit)**				
	(a) Current tax	46.20	149.80	112.10	152.10
	(b) Deferred tax	23.50	(20.40)	(43.20)	251.40
	Total tax expense / (credit) (VIII)	**69.70**	**129.40**	**68.90**	**403.50**
IX	**Profit after tax (VII-VIII)**	**209.20**	**358.10**	**173.00**	**758.70**
X	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurement loss on defined benefits plans	(3.70)	(10.60)	-	(13.00)
	(b) Fair value gain / (loss) from investment in equity instruments	0.10	(0.30)	0.10	(0.20)
	(c) Income tax relating to items that will not be reclassified to profit or loss	0.90	2.90	-	3.40
	Total other comprehensive income / (loss) (net of tax)	**(2.70)**	**(8.00)**	**0.10**	**(9.80)**
XI	**Total comprehensive income / (loss), net of tax (IX+X)**	**206.50**	**350.10**	**173.10**	**748.90**
XII	Equity share capital (face value of ₹ 2 each) (refer note 3)	873.70	873.70	500.70	873.70
XIII	Other equity				31,017.00
XIV	**Earnings per equity share: (face value of ₹ 2 each) (not annualised)**				
	(1) Basic in ₹ (refer note 6)	0.48	0.82	0.40	1.75
	(2) Diluted in ₹ (refer note 6)	0.47	0.81	0.40	1.72
	See accompanying notes to unaudited standalone financial results				

VIYASH SCIENTIFIC LIMITED

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CIN: L99999TS1985PLC196357

Notes:

1 The above statement of unaudited standalone financial results of Viyash Scientific Limited has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"). These results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11 August 2026. The Statutory Auditors have carried out a limited review of the unaudited standalone financial results and issued unmodified reports thereon.

2 The Company is primarily engaged in the business of 'Pharmaceuticals'. There is no separate reportable segment as per Ind AS 108- Operating Segments.

3 The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the Scheme) amongst the Company, Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.

The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad.As per the terms of the Scheme, the Company has alloted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also alloted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925.20 million during the previous year ended 31 March 2026 (representing 25% on Warrant consideration as per the Scheme).

The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entitles under Common Control', in accordance with the accounting treatment prescribed In the Scheme. Accordingly, the financial results of the company in respect of the corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period (i.e. 01 April 2024) as per below:

a) Details of revenue and profit restated due to the Scheme of Amalgamation: ***(₹ in Million)***

Particulars	Corresponding 3 months ended in previous period 30-June-2025	
	Reported	Restated
Revenue from operations	410.70	3,281.80
Profit before tax	47.80	241.90
Profit after tax	33.70	173.00
Total comprehensive income (net of tax)	33.70	173.10
Basic earnings per equity share (in ₹) (not annualised)	0.14	0.40
Diluted earnings per equity share (in ₹) (not annualised)	0.13	0.40

4 **Exceptional items include:** ***(₹ in Million)***

Particulars	Note reference	3 months ended 30-June-2026	Preceding 3 months ended 31-March-2026	Corresponding 3 months ended in previous period 30-June-2025	Previous year ended 31-March-2026
		Unaudited	Audited (refer note 7)	Unaudited (Restated) (refer note 3)	Audited
Expenses related to the Scheme of Amalgamation	(a)	-	-	12.50	442.10
Total		**-**	**-**	**12.50**	**442.10**

(a) The Company has recorded below transaction costs pertaining to Scheme :
(i) Stamp duty recognized on an estimated basis amounting to ₹ 296.50 million for the previous year ended 31 March 2026 payable pursuant to scheme.
(ii) Transactions costs with respect to fees payable to merchant banker in relation to Scheme amounting to ₹ 10.10 million for quarter ended 30 June 2025 and ₹ 107.60 million for the previous year ended 31 March 2026.
(iii) Other transaction costs with respect to fees payable to lawyers and other consultants engaged in relation to the Scheme amounting to ₹ 2.40 million for quarter ended 30 June 2025 and ₹38 million for the year previous ended 31 March 2026.

5 Pursuant to the Composite Scheme of Amalgamation (refer note 3 above), the Board of Directors and Nomination and Remuneration Committee (NRC) at its meeting held on February 05, 2026 approved the adoption of Viyash Scientific Limited - Employee Stock Option Scheme 2026 ("ESOP Scheme 2026"), subject to receipt of necessary approvals.
During the quarter ended 30 June 2026, on receipt of necessary approvals, Company has granted 13,098,000 employee stock options, representing 2.8% of the post-amalgamation paid-up share capital of the Company under ESOP Scheme 2026. This has resulted in an incremental expense of ~ INR 191 million for the quarter ended 30 June 2026, which has been recognized under "Employee benefit expense" in the financial results.

6 Weighted average number of shares considered for calculation of basic and diluted earnings per share for all the periods reported includes the weighted average effect of equity shares and warrants alloted pursuant to the Scheme as described in note 3 above and outstanding share options under employees share option plan.

7 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the relevant financial year.

For Viyash Scientific Limited
(Formerly known as Sequent Scientific Limited)

VIYASH SCIENTIFIC LIMITED

Dr. Hari Babu Bodepudi
Managing Director and Group CEO

Hyderabad, 11 August 2026

S R B C & CO LLP
Chartered Accountants

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Tel : +91 22 6819 8000

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Viyash Scientific Limited (formerly known as Sequent Scientific Limited)

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Viyash Scientific Limited (formerly known as Sequent Scientific Limited) (the "Holding Company") including Sequent Scientific Employee Stock Option Plan Trust (the "Trust") and its subsidiaries (the Holding Company, the Trust and its subsidiaries together referred to as the "Group"), for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement 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 and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the entities mentioned in Annexure 1 to the auditor's review report.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note 3 to the accompanying Statement, which describes that pursuant to the Composite Scheme of Amalgamation (the "Scheme") between the Company and SeQuent Research Limited, Viyash Life Sciences Private Limited and its subsidiaries (individually referred to as "Transferor Company"), as approved by the Hon'ble National Company Law Tribunal vide its order dated November 18, 2025, the Transferor Companies have been amalgamated with the Company. The amalgamation has been accounted for in the manner as prescribed under the Scheme and in accordance with Appendix C of Ind AS 103 - Business Combinations, applicable to business combination of entities under common control. Accordingly, the comparative financial information for the quarter ended 30 June 2025 presented in accompanying Statement, has been restated to give effect to the aforesaid amalgamation, as described further in the said note. Our conclusion is not modified in respect of this matter.

S R B C & CO LLP MUMBAI CHARTERED ACCOUNTANTS

7. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

   - Thirteen subsidiaries, whose unaudited interim financial results include total revenues of Rs. 4,157.20 million, total net profit after tax of Rs. 394.90 million and total comprehensive income of Rs. 394.90 million for the quarter ended June 30, 2026 as considered in the Statement which have been reviewed by their respective independent auditors.

   The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

   Certain of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

8. The accompanying Statement includes unaudited interim financial results and other financial information in respect of:

   - Sequent Scientific Employee Stock Option Plan Trust, whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net loss after tax of Rs. 0.01 million and total comprehensive expense of Rs. 0.01 million for the quarter ended June 30, 2026 and

   - Two subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs. 42.70 million, total net loss after tax of Rs. 8.40 million and total comprehensive expense of Rs. 8.40 million for the quarter ended June 30, 2026.

   The unaudited interim financial results and other unaudited financial information of the Trust and these subsidiaries have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

   Our conclusion on the Statement in respect of matters stated in paragraph 7 and 8 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S R B C & CO LLP
Chartered Accountants
ICAI Firm registration number: 324982E/E300003

per Anil Jobanputra
Partner
Membership No.: 110759
UDIN: 26110759VDYZPN6078
Place: Mumbai
Date: August 11, 2026

S R B C & CO LLP
MUMBAI
CHARTERED ACCOUNTANTS

Annexure 1 to Auditor's report

Name of the Holding Company

1. Viyash Scientific Limited

Including its following subsidiaries:

2. Alivira Animal Health Limited, India
3. Appco Pharma LLC

Including its following subsidiary:

4. Alivira Animal Health Limited, Ireland

Including its following subsidiaries and sub subsidiaries:

5. Vila Viña Participacions, S.L.
6. Laboratorios Karizoo, S.A.
7. Phytotherapic Solutions S.L.
8. Alivira Saude Animal Ltda
9. Alivira Saude Animal Brasil Participacoes Ltda
10. Expeden Distribuidora De Produtos Veterinarios Ltda
11. Provet Veteriner Ürünleri San. Ve Tic. A. Ş.
12. Topkim Topkapi Ilaç premiks Sanayi Ve Ticaret A.Ş.
13. Laboratorios Karizoo, S.A. de C.V. (Mexico)
14. Alivira Animal Health UK Limited
15. Alivira Italia S.R.L.
16. Alivira Animal Health USA LLC
17. Alivira BV
18. N-Vet AB
19. Bremer Pharma GmbH
20. Alivira NV

Including following Trust:

Sequent Scientific Employee Stock Option Plan Trust

S R B C & CO LLP * MUMBAI * CHARTERED ACCOUNTANTS

Viyash

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CIN: L99999TS1985PLC196357

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2026

(₹ in Million)

Sr. No	Particulars	3 months ended 30-June-2026	Preceding 3 months ended 31-March-2026	Corresponding 3 months ended in previous period 30-June-2025	Previous year ended 31-March-2026
		Unaudited	Audited {refer note 9}	Unaudited (Restated) {refer note 3}	Audited
I	Revenue from operations	9,463.60	9,199.60	7,916.40	34,203.10
II	Other income	83.10	159.20	68.40	435.50
III	**Total income (I+II)**	**9,546.70**	**9,358.80**	**7,984.80**	**34,638.60**
IV	**Expenses**				
	(a) Cost of materials consumed	4,023.40	3,639.20	3,124.80	13,769.30
	(b) Purchases of stock-in-trade	653.60	920.10	523.20	2,505.90
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(334.50)	(431.00)	157.20	(647.90)
	(d) Employee benefits expense (refer note 5)	1,626.50	1,498.20	1,387.90	5,655.00
	(e) Finance costs	125.10	145.20	204.30	692.10
	(f) Depreciation and amortisation expenses	617.70	604.10	555.90	2,336.40
	(g) Other expenses	1,696.40	1,689.00	1,572.70	6,378.50
	(h) Net monetary (gain) / loss on hyperinflation economy (refer note 6)	14.40	41.60	(37.10)	17.00
	Total expenses (IV)	**8,422.60**	**8,106.40**	**7,488.90**	**30,706.30**
V	**Profit before tax and exceptional items (III-IV)**	**1,124.10**	**1,252.40**	**495.90**	**3,932.30**
VI	Exceptional items (refer note 4)	-	-	(12.50)	(442.10)
VII	**Profit before tax (V-VI)**	**1,124.10**	**1,252.40**	**483.40**	**3,490.20**
VIII	**Tax expense / (credit)**				
	(a) Current tax	339.80	292.90	240.10	631.50
	(b) Deferred tax	(8.60)	295.70	(125.20)	612.20
	Total tax expense / (credit) (VIII)	**331.20**	**588.60**	**114.90**	**1,243.70**
IX	**Profit after tax (VII-VIII)**	**792.90**	**663.80**	**368.50**	**2,246.50**
X	**Other comprehensive income / (loss)**				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurement loss on defined benefits plans	(3.70)	(26.10)	-	(30.90)
	(b) Fair value gain / (loss) from investment in equity instruments	0.10	(0.30)	0.10	(0.20)
	(c) Income tax relating to items that will not be reclassified to profit or loss	0.90	7.30	-	7.80
	Items that will be reclassified to profit or loss				
	(a) Exchange differences on translation of foreign operations	(21.10)	330.90	224.30	897.70
	(b) Exchange differences on net investment in foreign operations	(39.60)	78.40	120.60	194.60
	Total other comprehensive income / (loss) (net of tax)	**(63.40)**	**390.20**	**345.00**	**1,069.00**
XI	**Total comprehensive income, net of tax (IX+X)**	**729.50**	**1,054.00**	**713.50**	**3,315.50**
	Profit attributable to:				
	- Owners of the Company	658.70	521.10	318.10	1,772.80
	- Non-controlling interest	134.20	142.70	50.40	473.70
	Other comprehensive income / (loss) attributable to:				
	- Owners of the Company	(56.20)	275.90	296.10	790.30
	- Non-controlling interest	(7.20)	114.30	48.90	278.70
	Total comprehensive income attributable to:				
	- Owners of the Company	602.50	797.00	614.20	2,563.10
	- Non-controlling interest	127.00	257.00	99.30	752.40
XII	Equity share capital (face value of ₹ 2 each) (refer note 3)	873.70	873.70	500.70	873.70
XIII	Other equity				28,236.90
XIV	**Earnings per equity share: (face value of ₹ 2 each) (not annualised)**				
	(1) Basic in ₹ (refer note 8)	1.51	1.20	0.74	4.09
	(2) Diluted in ₹ (refer note 8)	1.47	1.17	0.73	4.01
	See accompanying notes to the unaudited consolidated financial results				

VIYASH SCIENTIFIC LIMITED

Viyash

Viyash Scientific Limited (Formerly known as Sequent Scientific Limited)

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CIN: L99999TS1985PLC196357

Notes:

1. The above statement of unaudited consolidated financial results of Viyash Scientific Limited (the "Holding Company" or the "Company"), and its subsidiaries (the Holding Company and its subsidiaries together referred to as the "Group") has been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India ("SEBI"). These results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 11 August 2026. The Statutory Auditors have carried out a limited review of the unaudited consolidated financial results and issued unmodified reports thereon.

2. The Group is primarily engaged in the business of 'Pharmaceuticals'. There is no separate reportable segment as per Ind AS 108- Operating Segments.

3. The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, erstwhile Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Genin Life Sciences Private Limited (referred to as 'transferor Companies') in terms of Section 230-232 and other applicable provisions of Companies Act, 2013.

The Hon'ble National Company Law Tribunal (NCLT), Hyderabad vide its order dated 18 November 2025 sanctioned the Scheme with an Appointed date of 01 April 2025. The Scheme has become effective on 16 December 2025 upon filing of the certified true copy of the order with the Registrar of Companies Hyderabad. As per the terms of the Scheme, the Company has allotted 18,19,21,827 fully paid-up equity shares of face value of ₹ 2 each, as per the share exchange ratio of 56 fully paid-up equity shares of face value of ₹ 2 each of the Company for every 100 fully paid-up equity shares of face value of ₹ 10 each held by eligible shareholders of erstwhile Viyash Life Sciences Private Limited as on the record date. The Company has also allotted 2,03,41,257 warrants under the Scheme to eligible warrant holder of erstwhile Viyash Life Sciences Private Limited as per the Warrant exchange ratio of 56 warrants of the Company for every 100 warrants held in erstwhile Viyash Life Sciences Private Limited and received a consideration of ₹ 925.20 million during the year ended 31 March 2026 (representing 25% on Warrant consideration as per the Scheme).

The Company has accounted for the business combination transaction using the 'Pooling of interest method' as given under Appendix C to Ind AS 103, 'Business Combinations of Entitles under Common Control', in accordance with the accounting treatment prescribed In the Scheme. Accordingly, the consolidated financial results of the Group in respect of the corresponding prior periods have been restated as if the aforesaid business combination had occurred from the beginning of the preceding period (i.e. 01 April 2024) as per below:

(a) Details of revenue and profit restated due to the Scheme of Amalgamation: *(₹ in Million)*

Particulars	Corresponding 3 months ended in previous period 30-June-2025	
	Reported	Restated
Revenue from operations	4,414.20	7,916.40
Profit before tax	255.20	483.40
Profit after tax	175.70	368.50
Total comprehensive income, (net of tax)	493.20	713.50
Basic earnings per equity share (in ₹) (not annualised)	0.57	0.74
Diluted earnings per equity share (in ₹) (not annualised)	0.56	0.73

4. Exceptional items include: *(₹ in Million)*

Particulars	Note Reference	3 months ended 30-June-2026	Preceding 3 months ended 31-March-2026 (refer note 9)	Corresponding 3 months ended in previous period 30-June-2025 (refer note 3)	Previous year ended 31-March-2026
		Unaudited	Audited	Unaudited (Restated)	Audited
Expenses related to Scheme of Amalgamation	(a)	-	-	12.50	442.10
Total		**-**	**-**	**12.50**	**442.10**

(a) The Group has recorded below transaction costs pertaining to Scheme :
(i) Stamp duty recognized on an estimated basis amounting to ₹ 296.50 million for the previous year ended 31 March 2026 payable pursuant to scheme.
(ii) Transactions costs with respect to fees payable to merchant banker in relation to Scheme amounting to ₹ 10.10 million for quarter ended 30 June 2025 and ₹ 107.60 million for the previous year ended 31 March 2026.
(iii) Other transaction costs with respect to fees payable to lawyers and other consultants engaged in relation to the Scheme amounting to ₹ 2.40 million for quarter ended 30 June 2025 and ₹38 million for the year previous ended 31 March 2026.

5. Pursuant to the Composite Scheme of Amalgamation (refer note 3 above), the Board of Directors and Nomination and Remuneration Committee (NRC) at its meeting held on February 05, 2026 approved the adoption of Viyash Scientific Limited - Employee Stock Option Scheme 2026 ("ESOP Scheme 2026"), subject to receipt of necessary statutory approvals.
During the quarter ended 30 June 2026, on receipt of necessary approvals, Company has granted 13,098,000 employee stock options, representing 2.8% of the post-amalgamation paid-up share capital of the Company under ESOP Scheme 2026. This has resulted in an incremental expense of ~ INR 193 million for the quarter ended 30 June 2026, which has been recognized under "Employee benefit expense" in the financial results.

6. The Group has applied IND AS 29 'Accounting for Hyperinflationary economies' on Turkish subsidiaries, since the Turkish Lira is a functional currency of these subsidiaries in Turkey which is a hyperinflationary economy. In preparing the consolidated financial results, the non-monetary assets (includes goodwill, property, plant and equipment, etc.), liabilities, owner's equity and statement of profit and loss of the aforesaid subsidiaries have been restated as on the reporting date by applying general price index of the Turkish economy. Considering that the presentation currency of consolidated financial results is ₹, the restatement of comparative figures in consolidated financial results is not required.

7. The Group through its step-down wholly owned subsidiary, Alivira Animal Health Limited, Ireland, has entered into a Sale and Purchase agreement ("SPA") on 21 July 2026 for acquisition of 100% of issued and outstanding share capital of BioForLife Italia S.r.l., Italy, subject to receipt of required approvals for aggregate consideration of EURO 16.976 million (including deferred consideration of EURO 1.976 million linked to specified contractual-continuation conditions). There is no impact on the financial results for the quarter ended 30 June 2026.

8. Weighted average number of shares considered for calculation of basic and diluted earnings per share for all the periods reported includes the weighted average effect of equity shares and warrants alloted pursuant to the Scheme as described in note 3 above and outstanding share options under employees share option plan.

9. The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures upto the third quarter of the relevant financial year.

For Viyash Scientific Limited
(Formerly known as Sequent Scientific Limited)

VIYASH SCIENTIFIC LIMITED

Dr. Hari Babu Bodepudi
Managing Director & Group CEO

Hyderabad, 11 August 2026

Annexure - B

Disclosure under Regulation 30 read with Para A(1) of Part A of Schedule III of the SEBI Listing Regulations and the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Sr. No.	Particulars	Details
i.	Name of the entity, date & country of incorporation;	Name: Alivira Vietnam Company Limited or such other name as may be approved by the relevant authorities. Date: To be incorporated Country of Incorporation: Vietnam
ii.	Name of holding company of the incorporated company and relation with the listed entity;	The proposed entity, upon incorporation, will become a step-down subsidiary of the Company, and wholly owned subsidiary of Alivira Animal Health Limited, India (**"AAHL"**) or Alivira animal Health Limited, Ireland ("**AAHL Ireland**"), as may be decided. Consequently, upon incorporation, it shall become a related party in terms of applicable regulations.
iii.	Industry to which the entity being incorporated belongs;	Pharmaceuticals
iv.	Brief background about the entity incorporated in terms of products / line of business;	Upon incorporation, the proposed entity is expected to undertake the importation, registration, marketing, sale and distribution of animal health products, active pharmaceutical ingredients (APIs), and phytogenic solutions in Vietnam. The entity is proposed to commercialize its products primarily through a distributor network, while also catering directly to select strategic key accounts. It is expected to provide commercial, technical and marketing support to customers and business partners to facilitate market development and business growth in Vietnam.
v.	Brief details of any governmental or regulatory approvals required for the incorporation;	Local approvals as may be required from relevant regulatory agencies to complete the incorporation process.
vi.	Nature of consideration - whether cash consideration or share swap and details of the same;	Cash consideration
vii.	Cost of subscription / price at which the shares are subscribed;	Upon incorporation, investment of upto USD 400,000 by AAHL or AAHL Ireland, as may be decided.
viii.	Percentage of shareholding / control by the listed entity and / or number of shares allotted.	100% investment will be held by AAHL or AAHL Ireland, as may be decided.

Viyash

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Annexure C

Disclosure under Regulation 30 read with Para A (1) of Part A of Schedule III of the Listing Regulations and the SEBI Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026:

Sr. No.	Particulars	Remark
a)	Name of the Target entity, details in brief such as size, turnover etc.	Alivira Animal Health Limited, India (“**AAHL**”) was incorporated in India on September 30, 2013, and is a wholly owned subsidiary of the Company. The turnover of AAHL for the financial year ended March 31, 2026, was Rs. 4494.53 Mn.
b)	Whether the acquisition of the Target entity falls within the related party Transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm's length”	AAHL, being wholly owned subsidiary of the Company, is a related party of the Company. While AAHL is a related party to the Company, the acquisition does not qualify as Related Party Transaction as per Regulation 2(zc) of the SEBI Listing Regulations. Except to the extent of shares held by the Company in AAHL India, none of the Company's promoter/ promoter group / group companies have any interest in the said allotment. It is hereby clarified that the proposed conversion relates only to intercompany loans already extended in the past and does not involve any fresh infusion of capital funds by the Company.
c)	Industry to which Target entity being acquired belongs	Pharmaceuticals
d)	Objects and impact of acquisition	The proposed conversion is intended to strengthen AAHL's capital structure and reduce interest burden.
e)	Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
f)	Indicative time period for completion of the acquisition	The indicative time period for conversion of the loan into equity is by August 30, 2026.
g)	Consideration - whether cash consideration or share swap or any other form and details of the same;	Conversion of intercompany loan to equity.
h)	Cost of acquisition and/or the price at	Investment of upto Rs. 4,00,02,15,648

	which the shares are acquired	
i)	Percentage of shareholding/ control acquired and/ or number of shares acquired	The Company will continue to hold 100% shareholding in AAHL.
j)	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	AAHL was incorporated in India on September 30, 2013, and is a wholly owned subsidiary of the Company. AAHL is in the business of veterinary products. Last 3 years turnover (Rs. In Million) FY 2023-24 – 3,784.20 FY 2024-25 – 3,681.42 FY 2025-26 – 4,494.53