MPS PHARMAA LIMITED

(FORMERLY ADVIK LABORATORIES LIMITED)

Dated: 13th November, 2026

The Manager (Listing)
BSE Limited
01st Floor, P.J. Towers
Dalal Street, Mumbai – 400001

Sub: Outcome of the Board Meeting and Submission of Standalone Un-audited Financial Results for the quarter and half year ended 30th September, 2026 as required u/r 33 of the SEBI (LODR) Regulations, 2015.

Ref : BSE Scrip Code 531686; ASE Scrip Code- 01636 (ADVIK LABO)

Dear Sir,

This is to inform you that pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Friday, 13th November, 2026 at 03:00 P.M at the corporate office of the company situated at 703, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi – 110001 and concluded at 05:10 P.M has inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for quarter and half year ended 30th September, 2026.

2. Considered and Approved the Limited Review Report for the Standalone Un-audited Financial Results of the Company for quarter and half year ended 30th September, 2026.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter and half year ended 30th September, 2026 along with Limited Review Report thereon and Related Party Transactions Report for the half year ended 30th September, 2026 is enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.
Thanking You.
Yours Truly,
For MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)
Peeyush Kumar Aggarwal
Digitally signed by Peeyush Kumar Aggarwal
Date: 2026.11.13 17:12:35 +05'30'
Peeyush Kumar Aggarwal
Managing Director
DIN: 00090423
Encl: As above
CC:
The Manager (Listing)
Ahmedabad Stock Exchange Limited
01st Floor, Kamdhenu Complex
Opp. Sahajanand College, Panjara Pole, Ambawadi, Ahmedabad – 380015

MPS PHARMAA LIMITED (FORMERLY ADVIK LABORATORIES LIMITED)

Regd. Off. :138, Roz Ka Meo Industrial Area, Sohna, Distt. Mewat Haryana - 122103 Email : info@mpspharmaa.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER 2026

CIN : L74899HR1994PLC038300

(Rs in Lacs except EPS)

Sr No	Particulars	For the Quarter ended			For the half year ended		Year Ended
		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 from Operation						
	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
1	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	1.85		-	1.85	-	3.56
	Total Income	**1.85**	**-**	**-**	**1.85**	**-**	**3.56**
	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
2	d) Employee Benefits Expenses	8.58	14.36	13.18	22.94	26.34	53.31
	e) Finance Costs	0.01	0.06	0.02	0.07	0.03	0.08
	f) Depreciation and Amortisation expense	3.50	3.51	3.67	7.01	7.34	14.68
	g) Store & spare written off due to deterioration				-		15.37
	g) Other expenses	6.26	5.88	6.13	12.14	12.16	25.91
	Total Expenses	**18.35**	**23.80**	**23.00**	**42.16**	**45.87**	**109.35**
3	**Profit/(Loss) before Exceptional items and tax (1-2)**	**(16.50)**	**(23.80)**	**(23.00)**	**(40.31)**	**(45.87)**	**(105.79)**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit/(Loss) before tax (3 + 4)**	**(16.50)**	**(23.80)**	**(23.00)**	**(40.31)**	**(45.87)**	**(105.79)**
6	**Tax Expense**						
	- Current tax	-	-	-	-	-	-
	Deferred tax	0.00	-	**(0.99)**	**0.00**	**(1.85)**	**(3.79)**
	-Adjustment of MAT Credit of earlier years	-	-	-	-	-	-
	Total Tax Expenses	**0.00**	**-**	**(0.99)**	**0.00**	**(1.85)**	**(3.79)**
7	**Profit/(Loss) for the period (5-6)**	**(16.50)**	**(23.80)**	**(22.02)**	**(40.31)**	**(44.03)**	**(102.00)**
8	Other Comprehensive Income	0.27	0.26	0.33	0.53	0.66	1.06
9	Deferred Tax on OCI	(0.07)	(0.07)	(0.08)	(0.14)	(0.17)	(0.27)
10	**Total Comprehensive Income for the period (7+8-9)**	**(16.30)**	**(23.61)**	**(21.76)**	**(39.92)**	**(43.53)**	**(101.22)**
11	**Paid-up equity share capital (face value of Rs 10/- per share)**	1,911.14	1,911.14	1,911.14	1,911.14	1,911.14	1,911.14
12	**Earning per share (EPS) of Rs 10/- each (not annualized)**						
	(1) Basic	**(0.09)**	**(0.12)**	**(0.12)**	**(0.21)**	**(0.23)**	**(0.53)**
	(2) Diluted	**(0.09)**	**(0.12)**	**(0.12)**	**(0.21)**	**(0.23)**	**(0.53)**
13	Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)						**(1,904.29)**

NOTES:-

1	The above Financial Results for the quarter & half year ended September 30, 2026 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors & taken on record at its meeting held on November 13, 2026. A Limited review of the same has been carried out by the Statutory Auditors.
2	The Company operates in a single segment viz pharmaceuticals formulations and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
3	The Company has applied for renewal of its Drug Manufacturing Licences with the Food & Drugs Administration (FDA), Panchkula, prior to the expiry of the existing licences. The renewal applications are presently under consideration by the FDA. The Management of the Company is making concerted efforts towards revival of its business operations and is optimistic about resuming manufacturing activities upon receipt of the requisite regulatory approvals and finalisation of prospective business arrangements. In this regard, the Company is actively engaging with prospective buyers and business associates, obtaining quotations and exploring opportunities for manufacturing and supply of pharmaceutical and allied products. The Management is hopeful that the ongoing discussions and negotiations with prospective business associates will materialise into viable business arrangements in the near future.

MPS PHARMAA LTD. NEW DELHI-110001

4	**Auditor's Observations in Audit Report for the Financial year 2025-26 as updated as on 30th sept 2026:-** a) The company had recorded the cost of the investment of Rs. 53.80 Lac at the cost of Acquisition value of the equity shares issued and had not determined the fair value as required by Ind AS. The shares were not made available for physical verification. Hence, we are unable to comment upon the physical existence and express an opinion on the value of investment recorded.
	b) The Capital work in Progress of Rs. 2.04 Crore has been stalled. The physical conditions of these assets under construction require technical evaluation to determine impairments or write offs, if any. However in view of the management the suspension is temporary in nature and assets under construction are not obsolete, and the company will be able to resume construction activities in near future and accordingly no provision is required.
5	**Our explanation to Auditor's Observation:-** a. The company has misplaced/lost the share certificates of the investments made by it in unquoted equity shares of other companies during the shifting of its records. Hence the company is unable to locate its investments made in the unquoted equity shares as the same are not physically held by the company at present. Despite sending multiple requests to the companies in which it has made investments for issue of duplicate share certificates, the same have not yet been entertained and till date the company has not received any reply from these companies. In addition to this, the company is working towards determining the fair market value of its investments to ensure the compliance with IND AS in true letter and spirits.
	b. The company allocated funds for building an additional factory block & for Godown to expand its operations, but due to technical and other reasons, construction had to be temporarily suspended. Management believes the suspension is temporary, and the under-construction assets are not obsolete. The company anticipates resuming construction activities soon and does not foresee the need for any provisions. Additionally, the company is receiving advances back from some vendors due to non-execution of deals.
6	The Company has not paid the Annual Listing Fees (ALF) of the Bombay Stock Exchange Limited (BSE) since the financial year 2021–22. Consequently, BSE has initiated action against the Company and suspended trading of its scrip on the Exchange's trading platform. However, BSE has permitted trading in the Company's shares on a Trade-for-Trade basis, limited to the first trading day of every week, until the outstanding Annual Listing Fees are fully paid to the Exchange. The management of the company is making necessary efforts to arrange the required funds for the purpose of making the outstanding payments of BSE.
7	The aforesaid unaudited financial results for the quarter & half year ended 30th September, 2026 will be available on the website of the company i.e., www.mspharmaa.com
8	Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.

For and on behalf of Board of Directors of
MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)

(Peeyush Kumar Aggarwal)
Chairman
DIN : 00090423

Place: New Delhi
Date : 13th November, 2026

Statement of Assets & Liabilities as on September 30, 2026

(Rs. In lacs)

	Particulars	As at 30.09.26 (Unaudited)	As at 31.03.26 (Audited)
A.	**ASSETS**		
1	**Non Current Assets**		
	Property Plant & Equipment	359.18	366.19
	Capital Work in progress	204.21	241.26
	Other Intangible Assets	-	-
	Non Current Assets	563.39	607.45
	Non Current Financial Assets		
	Investments	53.80	53.80
	Total-Non current assets	**617.19**	**661.25**
2	**Current Assets**		
	Inventories	34.99	34.99
	Current Financial Assets		
	Trade receiavables	-	-
	Cash & cash equivalents	0.75	0.13
	Loans and advances	151.85	151.13
	Other current assets	1.49	0.44
	Total Current Assets	**189.09**	**186.70**
	TOTAL ASSETS	**806.28**	**847.95**
B.	**EQUITY & LIABILITIES**		
1	**EQUITY**		
	Equity Share Capital	1,911.14	1,911.14
	Other Equity	(1,944.20)	(1,904.29)
	Total Equity	**(33.06)**	**6.85**
2	**LIABILITIES**		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	20.37	18.23
	Deferred tax liabilities	4.14	4.00
	Total-Non Current Liabilities	**24.52**	**22.24**
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	755.77	752.40
	Trade payables	21.04	18.69
	Other current financial liabilities	38.01	47.76
	Total Current Financial Liabilities	**814.83**	**818.85**
	TOTAL EQUITY & LIABILITIES	**806.28**	**847.95**

For and on behalf of Board of Directors of
MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)

(Peeyush Kumar Aggarwal)
Chairman
DIN : 00090423

Place: New Delhi
Date : 13th November, 2026

Statement of Cash Flows for the half year ended September 30, 2026

(Rs. In lacs)

	Particulars	For the Half year ended 30.09.26 (Unaudited)	For the year ended 31.03.26 (Audited)
A.	**Cash Flow from operating activities**		
	Net profit before tax and extraordinary items	(39.92)	(105.79)
	Add: Adjustment for Depreciation	7.01	14.68
	Deferred Tax	0.14	1.06
	Finance Cost	0.07	0.08
	Loss/(Profit) on sale of assets	-	0.60
	Operating profit before working capital changes	**(32.70)**	**(89.38)**
	Adjustment for:		
	Increase / (Decrease) in Trade Payables	2.35	(1.38)
	Increase / (Decrease) in Current Liabilities & provisions	(7.61)	14.26
	(Increase) / Decrease in Trade Receiveables	-	0.86
	(Increase) / Decrease in Loans & Advances	(0.72)	1.93
	(Increase) / Decrease in Other Current Assets	(1.05)	(0.04)
	(Increase) / Decrease in Inventories	0.00	15.37
	Cash generated/(used in) from working capital	**(7.02)**	**31.00**
	Net Cash generated/(used in) from operating activities	**(39.72)**	**(58.38)**
B.	**Cash flow from investing activities**		
	Proceeds from change in Capital Advances	37.05	49.88
	Purchase of Property, Plant & Equipments	-	1.86
	Proceeds from sale of property, plant & Equipments	-	-
	Interest Received	-	-
	Net cash outflow from investing activities	**37.05**	**51.74**
	.		
C.	**Cash Flow from financing activities**		
	Proceeds from/ (Repayment of) Long Term borrowings	3.37	6.61
	Finance Cost	(0.07)	(0.08)
	Net cash used in financial Activities	**3.31**	**6.53**
	Net Increase/ (Decrease) in cash & cash equivalents (A+B+C)	**0.62**	**(0.11)**
	Cash & Cash Equivalents (Opening balance)	0.14	0.25
	Cash & Cash Equivalents (Closing balance)	**0.76**	**0.14**

For and on behalf of Board of Directors of
MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)

(Peeyush Kumar Aggarwal)
Chairman
DIN : 00090423

Place: New Delhi
Date : 13th November, 2026

Amount Rs. In Lacs																			
											Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.								
S. No	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction *(see Note 1)*		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost (*see Note 7*)	Tenure	Nature (loan/ advance/ inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Peeyush Kumar Aggarwal	AACPA6470C	Member of Promoter Group & Director	Unsecured Loans received	50.00	2.57	47.82	50.39								
2	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Omkam Global Capital Private Limited	AAACO1459Q	Common Director	Unsecured Loan received	500.00	0.80	663.78	664.58								
3	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Manoj Bhatia	AAZPB5897R	Chief Financial Officer	Remuneration Paid	15.00	2.31	2.70	3.47								
4	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Ms. Pooja Chuni	AKRPB3032A	Company Secretary	Remuneration Paid	15.00	3.00	2.80	4.20								

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.
2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.

For MPS Pharmaa Limited
(Formerly Advik Laboratories Ltd.)

(Peeyush Kumar Aggarwal)
Chairman
DIN: 00090423

MPS PHARMAA LTD. NEW DELHI-110001

NEMANI GARG AGARWAL & CO.
CHARTERED ACCOUNTANTS
1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.
Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010
Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

Independent Auditors Review Report on Quarterly Unaudited Standalone Financial Results of the company for the quarter ended September 30, 2026. (Pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 as amended.

The Board of Directors of
MPS Pharmaa Limited (Formerly Advik Laboratories Limited)

We have reviewed the accompanying statement of unaudited Standalone financial results of M/s MPS Pharmaa Limited (Formerly Advik Laboratories Limited) for the quarter ended September 30, 2026. ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 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.

Basis of Qualified Conclusion

a) ***The company had recorded the cost of the investment of Rs. 53.80 Lac at the cost of Acquisition value of the equity shares issued and had not determined the fair value as required by Ind AS. The shares were not made available for physical verification. Hence, we are unable to comment upon the physical existence and express an opinion on the value of investment recorded.***

Tel.-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR), 9810842989 (JMK), 9810893480 (DCK)
Email ID: nemani61@gmail.com, ngacodelhi@gmail.com
WebSite. : sknemani.com

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

b) ***The Capital work in Progress of Rs. 2.04 Crore has been stalled. The physical conditions of these assets under construction require technical evaluation to determine impairments or write offs, if any. However, in view of the management the suspension is temporary in nature and assets under construction are not obsolete, and the company will be able to resume construction activities in near future and accordingly no provision is required***

Qualified Conclusion

Based on our review conducted as above, except for the matters described in the Basis of Qualified Conclusion 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 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.

Emphasis of Matter

We draw attention to note no. 3 of Financial Result for the quarter ended September 2026 regarding no Revenue from Operations during quarter ended September 2026

Our Opinion is not modified in respect to Above Matter.

For M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
FRN: 010192N

Nemani Garg Agarwal & Co. DELHI Chartered Accountants

(Dinesh Chand Kaushik)
Partner
M. No. 505463
UDIN: 26505463PCOJGM5056
Place: New Delhi
Date: 13.11.2026