

Date: 12/06/2025

To
BSE Limited
Dept. of Corporate Services,
Floor 25, PJ Towers,
Dalal Street, Mumbai-400001

Scrip Code: 526445

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 12th June, 2025

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to our intimation letters dated 27th May 2025 and 9th June, 2025, we wish to inform that the Board of Directors, at their meeting of held today i.e., 12th June 2025, has inter-alia, approved the following:

- i. Audited Financial Results (Standalone) for the quarter and year ended March 31, 2025 together with the Reports of the Statutory Auditors with unmodified opinion (Annexure 1).
- ii. Resignation of V Santhanakrishnan, as Company Secretary and Compliance Officer, with effect from June 13, 2025 (Disclosure is provided as Annexure-II)

Further, the meeting is adjourned for tomorrow (13/06/2025) for considering and approving the Audited Financial Results (Consolidated) for the quarter and year ended March 31, 2025 together with the Reports of the Statutory Auditors.

The meeting commenced at 07:00 p.m. and adjourned for tomorrow at 11:10 p.m.

We request you to kindly take the same on your records.

Thanking you,

Yours faithfully,

For Indrayani Biotech Limited

SWAMINATHAN
GOVINDARAJAN

Digitally signed by
SWAMINATHAN
GOVINDARAJAN

Swaminathan G
Whole-time Director
DIN: 02481041

Encl.: as above

Independent Auditor's Report on Standalone Financial Results and Year to Date results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of **Indrayani Biotech Limited**

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Indrayani Biotech Limited (the company) for the year ended 31st March 2025 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard;
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income (loss) and other financial information for the year ended 31st March 2025.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the standalone financial results.

Management's Responsibilities for the Standalone Financial Results

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Act respect to the preparation of these standalone financial results that give a true and fair view of the state of affairs, profit/loss and other comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) specified under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the LODR Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process of the Company.

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

Attention is drawn to the fact that figures for the last quarter ended March 31, 2025 and the corresponding quarter ended in the previous year as reported in this Statement are the balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year. Also, the figures up to the end of the third quarter had only been reviewed and not subjected to audit.

for Venkatesh & Co

Chartered Accountants

FRN: 04636S

**CA Desikan G**

Partner

M No: 219101

ICAI UDIN: 25219101BMICLV6956

Chennai, 12th June 2025

M/s. INDRAYANI BIOTECH LIMITED CIN : L40100TN1992PLC129301 BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032 Standalone Balance sheet as on 31st Mar 2025		
	Rs. In Lakhs	
Particulars	As at 31 Mar 2025	As at 31 Mar 2024
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	1,282.52	1,782.42
Capital Work in Progress	1,809.07	1,802.91
Goodwill	383.53	383.53
Financial assets		
(i) Investments	961.40	955.81
(ii) Other financial assets	462.61	419.52
Non-current tax assets	106.17	106.17
Other Non Current Assets		-
Total non-current assets	5,005.30	5,450.36
CURRENT ASSETS		
Inventories	168.60	192.32
Financial assets		
(i) Trade receivables	1,645.91	1,759.63
(ii) Cash and cash equivalents	6.21	26.29
(iii) Loans	4,624.30	3,921.59
(iv) Other Financial Assets	392.25	339.90
Current Tax Assets (Net)	189.49	136.05
Other current assets	1,035.71	774.69
Total current assets	8,062.47	7,150.47
TOTAL ASSETS	13,067.77	12,600.83
EQUITY AND LIABILITIES		
EQUITY		
Equity share capital	4,553.63	4,553.63
Other equity	979.52	897.90
Total equity	5,533.15	5,451.53
NON-CURRENT LIABILITIES		
Financial liabilities		
(i) Borrowings	1,364.13	1,487.95
(ii) Lease Liabilities	-	406.70
Deffered Tax liabilities	22.38	102.38
Total non-current liabilities	1,386.51	1,997.03
CURRENT LIABILITIES		
Financial liabilities		
(i) Borrowings	4,801.97	4,371.83
(ii) Lease Liabilities		79.34
(ii) Trade payables		-
Total outstanding dues to micro enterprises and small enter		-
Total outstanding dues of creditors other than micro	855.67	272.34
enterprises and small enterprises		-
(ii) Other Financial Liabilities	99.92	138.36
Other current liabilities	390.55	290.38
Provision		
Total current liabilities	6,148.11	5,152.25
TOTAL EQUITY AND LIABILITIES	13,067.77	12,600.83

For Indrayani Biotech Limited

SWAMINATHAN Digitally signed by
 SWAMINATHAN
 GOVINDARAJAN GOVINDARAJAN

Swaminathan Govindarajan
 Whole-time Director
 DIN: 02481041

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301

BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, GUINDY, CHENNAI, 600032

Standalone Cash Flow Statement for the year ended 31/03/2025

Rs. In Lakhs

Particulars	As on 31-Mar-25	As on 31-Mar-24
Cash Flows From Operating Activities:-		
Net Profit after Taxation	64.63	300.91
Adjustment for Non cash items		
Add : Impairment/ Write off of Property Plant and Equipment and Capital Work in Progress	-	-
Add : Depreciation	102.49	144.76
Less : Interest Income Notional (As per Ind AS 109)		(4.18)
Less : Notional Income	(9.72)	-
Add: Interest Expenses Notional as per applicable IndAS		30.12
Adjustment for Non Operating activities		
Add : Interest Paid (Including Interest on Lease Liabilities)	732.10	452.64
Less : Interest income	-	-
Cash Flow Before Working Capital changes:-	889.50	924.25
Decrease (Increase) in Inventories	23.72	(5.87)
Decrease (Increase) in Trade receivables	113.72	(136.93)
Decrease (Increase) in Current Tax Assets	(53.44)	(25.65)
Decrease (Increase) in Other Financial Assets	(52.35)	61.46
Decrease (Increase) in other current assets	(261.02)	(87.84)
(Decrease) Increase in Short term borrowings	430.14	1,820.63
(Decrease) Increase in Financial liabilities		(228.35)
(Decrease) Increase in Trade payables	583.33	115.90
(Decrease) Increase in Other Current liabilities	(38.44)	67.32
(Decrease) Increase in Provisions	100.17	103.98
Cash Flow Before Tax and Extraordinary Items:-		
Income Taxes Paid	-	-
Net Cash Flow From Operating Activities	1,735.34	2,608.91
Cash Flow from Investing Activities:-		
Less : Purchase of Capital Assets	(85.07)	(634.37)
Less : Purchase of Investments	(5.59)	(157.19)
Add : Rental Receipts	-	-
Add : Amount of Interest Received	-	-
Less : Sale of Capital Assets	-	-
Decrease (Increase) in Loans and advances & Other assets	(43.09)	65.68
Net Cash flow used in Investing Activities	(133.75)	(725.88)
Cash Flow from Financing Activities:-		
Increase in Borrowings	(123.82)	511.94
Interest Income Notional (As per Ind AS 109)		4.18
Increase in Share capital	-	205.91
Issue of Share Warrant	(63.06)	-
Interest expense(Including Interest on Lease Liabilities)	(732.10)	(482.76)
Repayment of Lease Liabilities		(84.83)
Loan to Group Companies	(702.71)	(2,058.12)
Security Premium Received		257.38
Issue Expenses Paid		(272.36)
Decrease in borrowings		
Net Cash Flow From Financing Activities	(1,621.67)	(1,918.64)
Net Increase/(Decrease) in Cash and Cash Equivalents:-		
(Opening Balance)	26.29	61.90
Net Cash Flow during the year	(20.08)	(35.61)
(Closing Balance)	6.21	26.29

For Indrayani Biotech Limited

SWAMINATHAN Digitally signed by
SWAMINATHAN
GOVINDARAJAN GOVINDARAJAN

Swaminathan Govindarajan
Whole-time Director
DIN: 02481041

Date: 13/06/2025

To

BSE Limited
Dept. of Corporate Services,
Floor 25, PJ Towers,
Dalal Street, Mumbai-400001

Scrip Code: 526445

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 12th June, 2025

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

With reference to our intimation letters dated 27th May 2025, 9th June, 2025 and 12th June 2025, we wish to inform that the Board of Directors, at their meeting which was adjourned on 12th June 2025 and continued today i.e., 13th June 2025, has inter-alia, approved the Audited Financial Results (Consolidated) for the quarter and year ended March 31, 2025 together with the Reports of the Statutory Auditors with unmodified opinion.

The meeting commenced at 07:00 p.m. and concluded at 09:15 p.m. The necessary arrangements are in place to publish the unaudited financial results in the newspapers. The said financial results will also be available on company's website www.indrayani.com and also on BSE website www.bseindia.com.

We request you to kindly take the same on your records.

Thanking you,

Yours faithfully,

For Indrayani Biotech Limited

SWAMINATHAN
GOVINDARAJAN

Digitally signed by
SWAMINATHAN
GOVINDARAJAN

Swaminathan G
Whole-time Director
DIN: 02481041

Encl.: as above



Independent Auditor's Report on Consolidated Annual Financial Results of the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors

Indrayani Biotech Limited

Report on the Audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated annual financial results of **Indrayani Biotech Limited** (Holding company) and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the year ended 31st March, 2025, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding year ended 31st March, 2025 as reported in these financial results have been approved by the holding company's Board of Directors, but have not been subjected to audit/review.

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of subsidiaries, associates and jointly controlled entities, the Statement:

- a) includes the results of the Entities as annexed in Annexure – I and is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of Consolidated total comprehensive income [comprising of net profit and other comprehensive income (loss)] and other financial information of the Group for the year ended 31st March 2025.

Basis of Opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the holding company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the

respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

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

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Holding Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our

conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Holding Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a) The consolidated Financial Results include the audited Financial Results of 4 Subsidiaries whose Financial Statements reflect Group's share of total assets of Rs 11,601.10 Lakhs as at 31st March 2025, Group's share of total revenue of Rs 7,275.09 Lakhs and Group's share of total net profit/(Loss) after tax including other comprehensive Income of Rs (612.91) Lakhs respectively for the period from 01st April 2024 to 31st March

2025 as considered in the consolidated Financial Results, which have been audited by their respective independent auditors. The independent auditors' reports on interim financial statements/Financial Results/financial information of these entities have been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

- b) Further in addition to the subsidiaries as mentioned in the Annexure – I, we did not audit the statements of 3 subsidiaries and 2 step down subsidiaries, whose financial statements reflect total assets of Rs. 5,705.68 Lakhs as at March 31, 2025, total revenues of Rs. 2,435.76 Lakhs, total comprehensive income of Rs (142.47) Lakhs for the year ended on that date, as considered in the Statement. These financial statements have not audited and been certified by the management. Our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based on the management certified financial statements.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done by the other auditors.

The Consolidated Financial Results include the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

for Venkatesh & Co

Chartered Accountants

FRN: 04636S



CA Desikan G

Partner

M No: **219101**

ICAI UDIN: **25219101BMICLW3011**

Chennai, 12th June 2025

Annexure - I

S. No.	Name of the entity	Relationship
1	IBL Health Care Limited	Subsidiary
2	HSL Agri Solutions Limited	Subsidiary
3	HSL Prime Properties Private Limited	Subsidiary
4	Healthway India Private Limited	Step Down Subsidiary
5	Kniss Laboratories Private Limited	Step Down Subsidiary
6	Dindigul Farm Products Limited	Subsidiary (31.34 %)*
7	Matrix Boilers Private Limited	Subsidiary
8	IBL Investments Limited	Subsidiary
9	IBL Social Foundation	Subsidiary

***Consolidation comprises of financial results of Dindigul Farm Product Limited by virtue of Control established over Board of Directors and as per the Legal Opinion obtained.**

Swaminathan Govindarajan
Whole-time Director
DIN: 02481041

M/s. INDRAYANI BIOTECH LIMITED CIN : L40100TN1992PLC129301 BLOCK I, MODULE NO.33, 3rd FLOOR, SIDCO ELECTRONIC COMPLEX, THIRU VI KA INDUSTRIAL ESTATE, Consolidated Balance sheet as at 31/03/2025		
	Rs. in Lakhs	
Particulars	As at 31 Mar 2025	As at 31 Mar 2024
ASSETS		
Non-current assets		
Property, plant and equipment	3,433.50	3,907.87
Capital Work in Progress	2,566.94	2,029.84
Goodwill	2,334.73	2,334.73
Other Intangible Assets	0.08	-
Financial assets		
(i) Investments	24.78	22.33
(ii) Other financial assets	514.20	467.93
Deffered Tax Assets	22.63	135.55
Non-current tax assets	106.17	106.68
Other Non Current Assets	20.00	-
Total non-current assets	9,023.03	9,004.93
Current assets		
Inventories	4,134.19	4,235.05
Financial assets		
(i) Trade receivables	5,868.95	3,952.89
(ii) Cash and cash equivalents	28.82	58.21
(iii) Loans	856.22	684.78
(iv) Other Financial Assets	2,621.13	2,966.97
Current Tax Assets (Net)	204.06	136.05
Other current assets	4,080.14	2,463.65
	17,793.51	14,497.60
Total current assets	17,793.51	14,497.60
TOTAL ASSETS	26,816.55	23,502.54
EQUITY AND LIABILITIES		
Equity		
Equity share capital	4,553.63	4,553.63
Convertible preference shares		
Convertible debentures		
Shares to be issued pursuant to merger	-	-
Other equity	2,697.32	2,167.56
Non Controlling Interests	2,740.65	905.39
Total equity	9,991.60	7,626.58
Non-current liabilities		
Financial liabilities		
(i) Borrowings	6,541.52	6,659.65
(ii) Lease Liabilities	-	406.70
Provisions	7.49	
Deffered Tax liabilities	27.57	102.38
Total non-current liabilities	6,576.58	7,168.73
Current liabilities		
Financial liabilities		
(i) Borrowings	7,165.72	4,106.70
(ii) Lease Liabilities	-	79.34
(iii) Trade payables	-	
Total outstanding dues to micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises	2,358.29	3,739.04
(iv) Other Financial Liabilities	-	16.87
Other current liabilities	233.25	276.88
Provision	491.11	488.40
Total current liabilities	10,248.37	8,707.23
TOTAL EQUITY AND LIABILITIES	26,816.55	23,502.54

For Indrayani Biotech Limited
 SWAMINATHAN
 GOVINDARAJAN

Digitally signed by
 SWAMINATHAN GOVINDARAJAN

Swaminathan Govindarajan
 Whole-time Director
 DIN: 02481041

M/s. INDRAYANI BIOTECH LIMITED
CIN : L40100TN1992PLC129301
Consolidated Statement of Cash Flows for the year ended 31st March 2025

	Rs. in Lakhs	
Particulars	As on 31-Mar-25	As on 31-Mar-24
Cash Flows From Operating Activities:-		
Net Profit after Taxation	(610.75)	1,042.25
Adjustment for Non cash items		
Add : Impairment of Fixed Assets		-
Add : Depreciation	336.81	380.53
Less : Interest Income Notional (As per Ind AS 109)	(2.17)	(4.56)
Add : Notional Rent as per IND AS	2.52	-
Add : Interest Expenses Notional as per Applicable IndAS	30.15	30.12
Less: Share of profit of Associates	-	
Other Comprehensive Income	(2.61)	(0.49)
Adjustment for Non Operating activities		
Add : Interest Paid	1,176.27	958.13
Less : Interest income	63.34	-
Cash Flow Before Working Capital changes:-	993.56	2,405.98
Decrease (Increase) in Inventories	100.86	(3,013.65)
Decrease (Increase) in Trade receivables	(1,916.06)	(955.73)
Decrease (Increase) in current assets	(171.44)	(25.65)
Decrease (Increase) in Other Financial Assets	345.84	(2,001.21)
Decrease (Increase) in other current assets	(1,684.50)	(546.38)
(Decrease) Increase in Short term borrowings	3,059.02	769.22
(Decrease) Increase in Financial Liabilities	(96.21)	(291.31)
(Decrease) Increase in Trade payables	(1,380.75)	1,465.21
(Decrease) Increase in Other Current liabilities	(43.63)	(489.82)
(Decrease) Increase in Loans		(448.19)
(Decrease) Increase in Provisions	2.71	96.10
Cash Flow Before Tax and Extraordinary Items:-		
Income Taxes Paid	116.40	-
Net Cash Flow From Operating Activities	(674.18)	(3,035.41)
Cash Flow from Investing Activities:-		
Less : Purchase of Capital Assets	(137.56)	(1,630.15)
Less : Purchase of Investments		
Less : Increase / Decrease in Advances for Capital Expenditure	1,737.10	(18.58)
Add : Goodwill on Consolidation		-
Add : Amount of Interest Received		
Less : Purchase of Investments	(2.45)	-
Less : Sale of Other Assets	746.74	6.62
Add: Interest Income	63.34	-
Decrease (Increase) in Loans and advances & Other assets	67.16	8.21
Net Cash flow used in Investing Activities	2,474.33	(1,633.90)
Cash Flow from Financing Activities:-		
Increase in Borrowings		
Increase in Borrowings	(118.13)	3,722.61
Increase in Lease Liabilities	-	-
Interest Income Notional (As per Ind AS 109)	2.17	4.56
Increase in Share Capital		463.29
Repayment of Lease Liabilities	(406.70)	(84.83)
Increase in Non Controlling interest	(2,365.02)	1,578.83
Increase in Other Non current liabilities		
Issue Expenses Paid	-	(272.36)
Interest expense	1,176.27	(988.25)
Decrease in borrowings	(118.13)	-
Net Cash Flow From Financing Activities	(1,829.54)	4,423.85
Net Increase/(Decrease) in Cash and Cash Equivalents:-		
(Opening Balance)	58.21	303.67
Net Cash Flow during the year	(29.39)	(245.46)
(Closing Balance)	28.82	58.21

For Indrayani Biotech Limited
SWAMINATHAN
GOVINDARAJAN
Digitally signed by
SWAMINATHAN
GOVINDARAJAN
Swaminathan Govindarajan
Whole-time Director
DIN: 02481041