

General information about company		
Scrip code*	540025	
NSE Symbol*	ADVENZYMES	
MSEI Symbol*	NOTLISTED	
ISIN*	INE837H01020	
Name of company	Advanced Enzyme Technologies Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	12-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	04-11-2025	
Description of presentation currency	INR	
Level of rounding	Millions	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Manufacturing of Enzymes	
Start date and time of board meeting	12-11-2025 09:50	
End date and time of board meeting	12-11-2025 10:15	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	08-02-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.advancedenzymes.com/investors/corporate-governance/#codes-and-policies	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The disclosure for default on loans and debt securities is not applicable to the Company.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-07-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	1157.48	2407.72	
	Other income	30.79	569.31	
	Total income	1188.27	2977.03	
2	Expenses			
(a)	Cost of materials consumed	483.24	1002.23	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-22.73	20.83	
(d)	Employee benefit expense	160.62	322.69	
(e)	Finance costs	0.49	1.02	
(f)	Depreciation, depletion and amortisation expense	30.02	59.31	
(g)	Other Expenses			
1	Other Expenses	240.44	460.8	
	Total other expenses	240.44	460.8	
	Total expenses	892.08	1866.88	
3	Total profit before exceptional items and tax	296.19	1110.15	
4	Exceptional items	0	0	
5	Total profit before tax	296.19	1110.15	
6	Tax expense			
7	Current tax	72.83	147.24	
8	Deferred tax	0.54	0.28	
9	Total tax expenses	73.37	147.52	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	222.82	962.63	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	222.82	962.63	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	222.82	962.63	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			

21	Details of equity share capital			
	Paid-up equity share capital	223.76	223.76	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	1.99	8.6	
	Diluted earnings (loss) per share from continuing operations	1.99	8.59	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	1.99	8.6	
	Diluted earnings (loss) per share from continuing and discontinued operations	1.99	8.59	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	540.57	528.91	Textual Information(2)
26	Interest service coverage ratio	540.57	528.91	Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Text Block	
Textual Information(2)	Interest Service Coverage ratio is 540.57x (Interest Service Coverage ratio for Year-to-date is 528.91x)
Textual Information(3)	Debt Service Coverage ratio is 540.57x (Debt Service Coverage ratio for Year-to-date is 528.91x)
Textual Information(4)	The format of the Cash Flow Statement in this XBRL sheet is different from the format in which the Cash Flow statement is published by the Company. Hence, the numbers are captured in the respective headings as per our understanding.

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	1468.65
	Capital work-in-progress	309.54
	Investment property	
	Goodwill	0
	Other intangible assets	54.58
	Intangible assets under development	0.22
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	Non-current financial assets	
	Non-current investments	2541.43
	Trade receivables, non-current	
	Loans, non-current	0.06
	Other non-current financial assets	23.65
	Total non-current financial assets	2565.14
	Deferred tax assets (net)	0
	Other non-current assets	215.37
	Total non-current assets	4613.5
2	Current assets	
	Inventories	1026.08
	Current financial asset	
	Current investments	552.74
	Trade receivables, current	1025.16
	Cash and cash equivalents	74.55
	Bank balance other than cash and cash equivalents	6.36
	Loans, current	1.54
	Other current financial assets	111.58
	Total current financial assets	1771.93
	Current tax assets (net)	0
	Other current assets	82.95
	Total current assets	2880.96
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	7494.46
	Total current assets	2880.96
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	7494.46
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	223.76

	Other equity	6486.77
	Total equity attributable to owners of parent	6710.53
	Non controlling interest	
	Total equity	6710.53
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	12.3
	Deferred tax liabilities (net)	118.28
	Deferred government grants, Non-current	
	Other non-current liabilities	15.25
	Total non-current liabilities	145.83
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	22.07
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	353.6
	Total Trade payable	375.67
	Other current financial liabilities	157.68
	Total current financial liabilities	533.35
	Other current liabilities	74.35
	Provisions, current	27.47
	Current tax liabilities (Net)	2.93
	Deferred government grants, Current	0
	Total current liabilities	638.1
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	783.93
	Total equity and liabilities	7494.46
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1110.15
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	0
	Adjustments for decrease (increase) in inventories	-11.58
	Adjustments for decrease (increase) in trade receivables, current	-229.71
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-31.06
	Adjustments for decrease (increase) in other non-current assets	1.06
	Adjustments for other financial assets, non-current	0.01
	Adjustments for other financial assets, current	-59.25
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	148.43
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	35.22
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	59.31
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	11.55
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	-8.08
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	25.25
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-38.21
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-97.06
	Net cash flows from (used in) operations	1013.09
	Dividends received	-535.41
	Interest paid	-1.02
	Interest received	-4.04
	Income taxes paid (refund)	167.14
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	307.52
3	Cash flows from used in investing activities	

	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	138.33
	Proceeds from sales of investment property	0.14
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	1.69
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	535.41
	Interest received	1.11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-106.2
	Net cash flows from (used in) investing activities	290.44
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	7.21
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	4.88
	Dividends paid	581.78
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-579.45
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	18.51
5	Effect of exchange rate changes on cash and cash equivalents	

	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	18.51
	Cash and cash equivalents cash flow statement at beginning of period	56.04
	Cash and cash equivalents cash flow statement at end of period	74.55

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																							
														Additional disclosure of related party transactions - applicable only in case of loans, inter-corporate deposits, advances or investments made or given by the company. Details need to be disclosed only once, during the reporting period when such transactions occur.									
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		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.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Security	
1	Advanced Enzyme Technologies Limited		Advanced EnzyTech Solutions Limited		Wholly Owned Subsidiary	Investment		-				0	1.57	1.57									
2	Advanced Enzyme Technologies Limited		Advanced Bio-Agro Tech Limited		Subsidiary	Investment		-				0	0.6	0.6									
3	Advanced Enzyme Technologies Limited		Advenza Global Limited (Formerly known as Advanced Vital Enzymes Pvt Ltd)		Entity in which Promoter / Relatives of Promoter have control / significant influence	Investment		-				0	0.56	0.56									
4	Advanced Enzyme Technologies Limited		Advanced Enzymes, USA		Wholly Owned Subsidiary	Investment		-				0.91	533.84	534.75									
5	Advanced Enzyme Technologies Limited		Advanced Enzymes B.V., Netherlands		Wholly Owned Subsidiary	Investment		-				1.95	961.74	963.68									
6	Advanced Enzyme Technologies Limited		JC Biotech Pvt. Ltd.		Subsidiary	Investment		-				0.93	852	852.93									
7	Advanced Enzyme Technologies Limited		Scitech Specialities Private Limited		Subsidiary	Investment		-				0	316.26	316.26									
8	Advanced Enzyme Technologies Limited		Saiganesh Enzytech Solution Pvt. Ltd.		Subsidiary	Investment		-				0	59.97	59.97									
9	Advanced Enzyme Technologies Limited		Advanced EnzyTech Solutions Limited		Wholly Owned Subsidiary	Sale of goods or services		150	Rs. 150 million is aggregate annual limit for sales and purchases			66.95	7.72	4.39									
10	Advanced Enzyme Technologies Limited		Advanced Bio-Agro Tech Limited		Subsidiary	Sale of goods or services		500	Rs. 500 million is aggregate annual limit for sales and purchases			159.06	10.29	2.69									

22	Advanced Enzyme Technologies Limited		Pramod Kasat		Independent Director	Any other transaction	Sitting Fees		-			0.17	-0.02	0							
23	Advanced Enzyme Technologies Limited		Vinod Kumar Jajoo		Independent Director	Any other transaction	Sitting Fees		-			0.14	0.02	0							
24	Advanced Enzyme Technologies Limited		Nitin Jagannath Deshmukh		Independent Director	Any other transaction	Sitting Fees		-			0.12	-0.02	0							
25	Advanced Enzyme Technologies Limited		Vasant Laxminarayan Rathi		Chairman (Promoter)	Any other transaction	Commission		-			0	-0.99	0							
26	Advanced Enzyme Technologies Limited		Mukund Kabra		Whole-Time director	Any other transaction	Commission		-			0	-5.11	0							
27	Advanced Enzyme Technologies Limited		Pramod Kasat		Independent Director	Any other transaction	Commission		-			0	-0.89	0							
28	Advanced Enzyme Technologies Limited		Rasika Rathi		Non-Executive Director	Any other transaction	Commission		-			0	-0.59	0							
29	Advanced Enzyme Technologies Limited		Vinod Kumar Jajoo		Independent Director	Any other transaction	Commission		-			0	-1.09	0							
30	Advanced Enzyme Technologies Limited		Sunny Sharma		Non-Executive Director	Any other transaction	Commission		-			0	-0.3	0							
31	Advanced Enzyme Technologies Limited		Nitin Jagannath Deshmukh		Independent Director	Any other transaction	Commission		-			0	-0.59	0							
32	Advanced Enzyme Technologies Limited		Rajshree Patel		Independent Director	Any other transaction	Commission		-			0	-0.3	0							
33	Advanced Enzyme Technologies Limited		Mukund Kabra		Whole-Time director	Remuneration			-			14.29	-1.26	-1.09							
34	Advanced Enzyme Technologies Limited		Kishor Rathi		Promoter Group Member	Remuneration			-			1.86	-0.21	-0.18							
35	Advanced Enzyme Technologies Limited		Beni Prasad Rauka		Key Managerial Personnel	Remuneration			-			8.81	-0.51	-1.02							

36	Advanced Enzyme Technologies Limited		Sanjay Basantani		Key Managerial Personnel	Remuneration			-			3.29	-0.2	-0.41								
37	Advanced Enzyme Technologies Limited		Ankit Rathi		Employee of the Company acting as a nominee / representative Director on the Board of Subsidiary	Remuneration			-			1.78	-0.11	-0.24								
38	Advanced Enzyme Technologies Limited		Abhijit Kishor Rathi		Employee of the Company acting as a nominee / representative Director on the Board of Subsidiary	Remuneration			-			2.1	-0.15	-0.28								
39	Advanced Enzyme Technologies Limited		Enzy Agro Solutions Private Limited		Controlled by relative of Director of Subsidiary - Nominated by Holding Company being an employee	Purchase of goods or services			-			0	0.02	0								
40	Advanced Enzyme Technologies Limited		Satish B Pagar		Employee of the Company acting as a nominee / representative Director on the Board of Subsidiary	Remuneration			-			3.33	-0.19	-0.25								
41	Advanced Enzyme Technologies Limited		Dipak Roda		Employee of the Company acting as a nominee / representative Director on the Board of Wholly Owned Subsidiary	Remuneration			-			7.99	-0.55	-0.91								
42	Advanced Enzyme Technologies Limited		Medihub Distributors		Controlled by relative of Director of Subsidiary -	Sale of goods or services		30	Rs. 30 million is aggregate annual limit for Purchase			-0.11	2.14	1.97								

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54	Saiganesh Enzytech Solutions Private Limited		Nilesh Mutha	Key Managerial Personnel of Subsidiary	Remuneration			-			0.66	0	0								
55	SciTech Specialities Pvt Ltd		Cipex Inc.	Entity Controlled by Director / Key Managerial Personnel of Subsidiary	Any other transaction	Commission		-			1.87	-0.66	-1.04								
56	SciTech Specialities Pvt Ltd		Pradeep Gadre	Director / Key Managerial Personnel of Subsidiary	Remuneration			-			3.12	0	0								
57	SciTech Specialities Pvt Ltd		Pravin Gadre	Relative of Director / Key Managerial Personnel of Subsidiary	Remuneration			-			1.35	0	0								
58	Advanced Enzymes USA		Cal India Foods International (SEB)	Step down Wholly Owned Subsidiary	Investment			-			0	2802.29	2907.43								
59	Advanced Enzymes USA		Advanced Supplementary Technologies Corporation	Step down Wholly Owned Subsidiary	Investment			-			0	284.07	294.73								
60	Advanced Supplementary Technologies Corporation		Cal India Foods International (SEB)	Step down Wholly Owned Subsidiary	Purchase of goods or services			-			75.8	12.1	-1.81								
61	Advanced Supplementary Technologies Corporation		Cal India Foods International (SEB)	Step down Wholly Owned Subsidiary	Any other transaction	Rent		-			1.82	0	0								
62	Advanced Supplementary Technologies Corporation		Cal India Foods International (SEB)	Step down Wholly Owned Subsidiary	Any other transaction	Office Expenses		-			1.3	0	0								
63	Advanced Supplementary Technologies Corporation		Rachana Vasant Rathi	Senior Managerial Personnel of US Subsidiaries / Promoter Group Member / Director Relatives	Remuneration			-			8.64	0.3	-0.41								
64	Enzyme Innovation Inc.		Cal India Foods International (SEB)	Step down Wholly Owned Subsidiary	Purchase of goods or services			-			63.4	16.13	-13.08								
65	Enzyme Innovation Inc.		Cal India Foods International (SEB)	Step down Wholly Owned Subsidiary	Any other transaction	Rent		-			1.82	0	0								

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