

Advanced Enzyme Technologies Ltd.

CIN: L24200MH1989PLC051018

Sun Magnetica, 'A' wing, 5th Floor, LIC Service Road, Louiswadi, Thane (W)-400 604, India

Tel: +91-22-4170 3200, Fax: +91-22-2583 5159

Email: info@advancedenzymes.com, www.advancedenzymes.com

January 31, 2026

BSE Limited
P. J. Towers,
Dalal Street,
Mumbai- 400 001

National Stock Exchange of India Limited
Exchange Plaza, Plot No. C/1,
G Block, Bandra-Kurla Complex,
Bandra (E) Mumbai- 400 051

Scrip Code-540025

Trading Symbol-ADVENZYMES

Dear Sir,

Subject: **Outcome of Board Meeting held on January 31, 2026.**

Ref: **ISIN: INE837H01020**

With reference to the notice of Board Meeting dated January 23, 2026, we hereby inform that the Board of Directors at its Meeting held on January 31, 2026 (commenced at 10.50 a.m. and concluded at 11.35 a.m.) has *inter alia*, transacted the following business:

- Approved the Un-audited Financial Results (Standalone and Consolidated) of the Company for the quarter and nine months ended December 31, 2025.
- Approved collaboration of the Company with a developer for setting up of a Group Captive Wind Power Plant through a Special Purpose Vehicle company ("SPV") and the Company along with other consumers, if any, to invest in up to 26% equity stake in the proposed SPV as a Captive User for the said electricity power (The Company including other consumers, if any, under the said Group Captive project to have the equity participation of said 26% in SPV). In view of this, the Company may not proceed further with the group captive Solar power project as was intimated vide the Company's letter dated November 09, 2024.

In view of the aforesaid, we are enclosing the following:

- Annexure I - Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2025 along with the Limited Review report issued by MSKA & Associates LLP (formerly known as MSKA & Associates), Statutory Auditors of the Company as an Annexure.
- Annexure II - Details with respect to the investment in the proposed SPV as a Captive User for renewable energy as required under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular number SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 and SEBI circular number SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

WELCOME TO THE WORLD OF BETTER BUSINESS

Advanced Enzyme Technologies Ltd.

CIN: L24200MH1989PLC051018

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Email: info@advancedenzymes.com, www.advancedenzymes.com

The aforesaid financial results and other documents are also being uploaded on the website of the Company i.e. www.advancedenzymes.com

This is for your information and for public at large.

Thanking you,

Yours faithfully,

For Advanced Enzyme Technologies Limited



Sanjay Basantani

Company Secretary and Head – Legal



Encl.: As above

MSKA & Associates LLP

(Formerly known as M S K A & Associates)
Chartered Accountants

HO
602, Floor 6, Raheja Titanium
Western Express Highway, Geetanjali
Railway Colony, Ram Nagar, Goregaon (E)
Mumbai 400063, INDIA
Tel: +91 22 6974 0200

Independent Auditor's Review Report on consolidated unaudited financial results of Advanced Enzyme Technologies Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Advanced Enzyme Technologies Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Advanced Enzyme Technologies Limited (hereinafter referred to as 'the Holding Company'), and its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended December 31, 2025 and the year to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 specified under section 143(10) of the Act 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 circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Advanced Bio-Agro Tech Limited	Subsidiary
2	Advanced Enzytech Solutions Limited	Wholly Owned Subsidiary
3	Advanced Enzymes USA, Inc. ('AEU')	Wholly Owned Subsidiary
4	Advanced Supplementary Technologies Corporation	Wholly Owned Subsidiary of AEU



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Chartered Accountants

		AEU
5	Cal India Foods International ('CAL')	Wholly Owned Subsidiary of AEU
6	Enzyme Innovation, Inc	Wholly Owned Subsidiary of CAL
7	JC Biotech Private Limited	Subsidiary
8	Scitech Specialities Private Limited	Subsidiary
9	Advanced Enzymes Europe B.V. ('AEEBV')	Wholly Owned Subsidiary
10	Evoxx Technologies GmbH	Wholly Owned Subsidiary of AEEBV
11	Saiganesh Enzytech Solutions Private Limited	Subsidiary
12	Starya Labs Inc.	Wholly Owned Subsidiary of AEU
13	Advanced Nutrazyme Private Limited	Wholly Owned Subsidiary (with effect from July 04, 2025)

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 the other auditors referred to in paragraph 6 below, 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of four subsidiaries included in the Statement, whose interim financial results reflects total revenues of Rs. 545.48 million and Rs.1,678.52 million, total net profit after tax of Rs. 34.01 million and Rs. 125.73 million and total comprehensive income of Rs. 35.3 million and Rs. 127.3 million for the quarter ended December 31, 2025, and for the period from April 01, 2025, to December 31, 2025, respectively, as considered in the Statement. These interim financial results have been reviewed by the other auditors whose reports 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 included in respect of these subsidiaries, is based solely on the report of other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditors.



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Chartered Accountants

7. One subsidiary is located outside India whose interim financial results has been prepared in accordance with the accounting principles generally accepted in their respective country and which has been reviewed by other auditor under generally accepted auditing standards applicable in their respective country. The Holding Company's Management has converted the interim financial results of such subsidiary located outside India from accounting principles generally accepted in their respective country to accounting principles generally accepted in India.

We have reviewed these conversion adjustments made by the Holding Company's Management. Our conclusion on the Statement, in so far as it relates to the interim financial results of such subsidiary located outside India is based on the report of other auditor and the conversion adjustments prepared by the Management of the Holding Company and reviewed by us.

Our conclusion is not modified in respect of the above matter.

8. The Statement includes the interim financial results of four subsidiaries which have not been reviewed by their auditors, whose interim financial results reflects total revenue of Rs. 69.91 million and Rs. 232.34 million, total net profit after tax of Rs. 5.4 million and Rs.26.26 million and total comprehensive income of Rs. 5.4 million and Rs. 26.26 million for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025, as considered in the Statement. These interim financial results 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 included in respect of these subsidiaries is based solely on such management prepared unaudited interim financial results. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the financial result certified by the management.

For M S K A & Associates LLP

(formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187

Amrish Vaidya

Partner

Membership No.: 101739

UDIN: 26101739A1MPRE8839



Place: Mumbai

Date: January 31, 2026

Statement of unaudited consolidated financial results for the quarter and nine months ended 31 December 2025

(Rs in Million except per share data)

	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-25 Unaudited	30-Sep-25 Unaudited	31-Dec-24 Unaudited	31-Dec-25 Unaudited	31-Dec-24 Unaudited	31-Mar-25 Audited
1	Revenue from operations	1,719.49	1,845.28	1,691.12	5,423.90	4,697.31	6,369.10
2	Other Income	84.69	102.84	76.85	276.04	242.96	330.41
3	Total Income (1+2)	1,804.18	1,948.12	1,767.97	5,699.94	4,940.27	6,699.51
4	Expenses						
(a)	Cost of materials consumed	456.40	487.42	367.64	1,383.51	1,160.14	1,619.56
(b)	Purchases of stock-in-trade #	0.00	0.00	-	0.00	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(42.34)	(41.75)	20.70	(23.30)	(102.40)	(100.95)
(d)	Employee benefits expense (refer note iv)	412.62	393.73	345.23	1,203.48	1,047.05	1,415.42
(e)	Finance costs (including exchange difference)	5.68	7.22	9.43	20.55	27.46	35.57
(f)	Depreciation and amortisation expense	102.06	100.76	89.73	299.01	264.81	365.56
(g)	Other expenses	399.31	405.33	405.03	1,201.83	1,104.17	1,490.71
	Total Expenses	1,333.73	1,352.71	1,237.76	4,085.08	3,501.23	4,825.87
5	Profit before exceptional item and tax (3-4)	470.45	595.41	530.21	1,614.86	1,439.04	1,873.64
6	Exceptional item (charge / (credit)) (refer note viii & ix)	(112.46)	-	-	(112.46)	-	-
7	Profit before tax (5-6)	582.91	595.41	530.21	1,727.32	1,439.04	1,873.64
8	Tax expense						
	Current tax	119.36	156.92	138.21	430.98	353.84	495.33
	Deferred tax charge / (credit)	31.72	(8.84)	3.24	12.78	12.73	38.57
	Total tax expense	151.08	148.08	141.45	443.76	366.57	533.90
9	Net profit for the period (7-8)	431.83	447.33	388.76	1,283.56	1,072.47	1,339.74
10	Other comprehensive income						
A (i)	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit liability/(asset)	6.97	0.95	(0.93)	7.35	(2.86)	(6.78)
	(ii) Income tax related to items that will not be reclassified to profit or loss	(1.76)	(0.27)	0.26	(1.87)	0.79	1.77
B (i)	Items that will be reclassified to profit or loss						
	Exchange differences in translating financial statements of foreign operations	113.80	311.39	131.42	463.30	183.69	193.23
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other comprehensive income	119.01	312.07	130.75	468.78	181.62	188.22
11	Total comprehensive income (9+10)	550.84	759.40	519.51	1,752.34	1,254.09	1,527.96
12	Net profit attributable to:						
	Shareholders of the Company	425.00	433.27	376.47	1,257.56	1,046.34	1,311.15
	Non-controlling interest	6.83	14.07	12.29	26.00	26.13	28.59
13	Other comprehensive income attributable to:						
	Shareholders of the Company	118.50	312.04	130.78	468.26	181.71	188.26
	Non-controlling interest	0.51	0.03	(0.03)	0.52	(0.09)	(0.04)
14	Total comprehensive income attributable to:						
	Shareholders of the Company	543.50	745.30	507.25	1,725.82	1,228.05	1,499.41
	Non-controlling interest	7.34	14.10	12.26	26.52	26.04	28.55
15	Paid-up Equity Share Capital (Face Value ₹ 2 each fully paid up)	223.85	223.76	223.76	223.85	223.76	223.76
16	Other equity						
17	Earnings Per Share of ₹ 2 each (not annualized)						
(a)	₹ (Basic)	3.80	3.87	3.36	11.24	9.36	11.72
(b)	₹ (Diluted)	3.79	3.87	3.36	11.22	9.34	11.71

Figures are below Rs. 0.01 Million, hence disclosed as Rs. 0.00



Ms. Usha Khatre



Notes:

- (i) The above unaudited consolidated financial results include the financial results of Advanced Enzyme Technologies Limited (the "Company" or the "Holding Company") and the financial results of the subsidiary companies, Advanced Bio-Agro Tech Limited (India), Advanced Enzytech Solutions Limited (India), JC Biotech Private Limited (India), Scitech Specialities Private Limited (India), Saiganesh Enzytech Solutions Private Limited (India), Advanced Nutrazyme Private Limited (India) (w.e.f. 4 July 2025), Advanced Enzymes USA, Inc. (U.S.A.), Cal India Foods International (U.S.A.), Advanced Supplementary Technologies Corporation (U.S.A.), Enzyme Innovation, Inc. (U.S.A.), Starya Labs, Inc. (w.e.f. 09 December 2024), Advanced Enzymes Europe B.V. (Netherlands) and Evoxx Technologies GmbH (Germany). The Holding Company and its subsidiary companies constitute the "Group".
- (ii) The above unaudited consolidated financial results of the Group were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 31 January 2026. The above results have been reviewed by the statutory auditors of the Company and they have expressed an unmodified conclusion. The limited review report will be filed with stock exchanges and will be available on the Company's website. The above results has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- (iii) The Group operates only in one business segment viz. 'manufacturing and sales of enzymes'.
- (iv) The Shareholders at its Annual General meeting held on 19 August 2022 approved the Employee Stock Option Scheme 2022 ("ESOP Scheme 2022") of the Company and its extension to the subsidiaries of the Company, National Stock Exchange of India Limited and BSE Limited (Stock Exchanges) vide their letter/e-letter dated 06 October 2022 and 18 October 2022 respectively granted its 'In-Principle' approval for listing of 2,500,000 Equity Shares of Rs. 2 each which may arise out of exercise of Options as and when exercised from time to time subject to the prescribed conditions. The Company has granted 576,000 options under Employee Stock Option Scheme 2022 ("ESOP Scheme 2022") on 12 August 2023, approved by Nomination and Remuneration Committee of the Board. The Company has further granted 512,500 options under Employee Stock Option Scheme 2022 ("ESOP Scheme 2022") on 27 March 2025, approved by Nomination and Remuneration Committee of the Board.
- (v) The Group has allotted 45,650 equity shares during the quarter and nine months ended 31 December 2025 to employees under the 'Employee Stock Option Scheme 2022' ("ESOP Scheme 2022").
- (vi) On 19 December 2024, the Company invested Rs 478.18 million in Advanced Enzymes Europe B.V. ('AEEBV') (wholly owned subsidiary) by way of subscription to 3,623,163 equity shares. The value per equity share is EUR 1.48 and the face value of EUR 1 per share. Pursuant to this conversion, the Company now holds 7,900,000 equity share of AEEBV and the Company continues to be 100% shareholder of AEEBV.
- (vii) The Company has incorporated a new wholly owned subsidiary by name of Advanced Nutrazyme Private Limited ('ANPL'), the subsidiary received its certificate of incorporation on 4 July 2025. ANPL will be engaged in the business of sales and distribution of the Company's Nutrition and Wellness range of products.
- (viii) On November 21, 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and Frequently Asked Questions (FAQs) to enable assessment of the financial impact due to changes in regulations.

The Group has assessed and disclosed the incremental impact of these changes on the basis of current remuneration structure. The current assessment is based on the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the consolidated financial results for the period ended 31 December 2025.

The incremental impact consisting of gratuity of Rs. 45.67 million and compensated absences of Rs. 1.51 million in the consolidated financial results primarily arose due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would accordingly take necessary steps for compliance thereof and also provide appropriate accounting effect on the basis of such developments, as needed.

(ix) On 22 August 2025, United States court of appeals have directed the District of Arizona to pass the order in favour of Advanced Supplementary Technologies Corporation (U.S.A.) ("AST") wholly owned subsidiary of Advanced Enzyme USA, Inc. (U.S.A.) for the lawsuit filed by the Competitor. Based on the above direction of United States Court of Appeals and legal opinion received in the current quarter, the provision created earlier amounting to Rs. 159.64 million with respect to the mentioned lawsuit has been reversed.



Place: Nashik
 Dated: 31 January 2026

By Order of the Board of Directors
 For Advanced Enzyme Technologies Limited
 CIN No.: L24200MH1989PLC051018

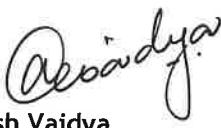
M.M. Kabra
 M.M. Kabra
 Wholetime Director
 DIN : 00148294

Independent Auditor's Review Report on Standalone unaudited financial results of Advanced Enzyme Technologies Limited for the quarter and year to date pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To The Board of Directors of Advanced Enzyme Technologies Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of Advanced Enzyme Technologies Limited (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is in compliance with the Regulations. 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. 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 specified under section 143(10) of the Act 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 stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M S K A & Associates LLP
(formerly known as M S K A & Associates)
Chartered Accountants
ICAI Firm Registration No.105047W/W101187


Amrish Vaidya
Partner
Membership No.: 101739
UDIN: 26101139 Q BHD S03693
Place: Mumbai
Date: January 31, 2026



Advanced Enzyme Technologies Limited

CIN No. L24200MH11989PLC051018

Regd. Office and Corporate Office: Sun Magnetica, 5th Floor, Near LIC Service Road, Louiswadi, Thane-400604, Maharashtra, India.

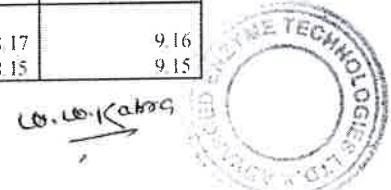
Tel No 91-22-41703220 Fax No +91-22-25835159

Website: www.advancedenzymes.com, Email Id :sanjay@advancedenzymes.com

Statement of unaudited standalone financial results for the quarter and nine months ended 31 December 2025

(Rs in Million except per share data)

	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-25 Unaudited	30-Sep-25 Unaudited	31-Dec-24 Unaudited	31-Dec-25 Unaudited	31-Dec-24 Unaudited	31-Mar-25 Audited
1	Revenue from operations	955.84	1,157.48	1,008.70	3,363.56	2,642.05	3,514.11
2	Other income	12.94	30.79	14.29	582.25	569.60	614.90
3	Total Income (1+2)	968.78	1,188.27	1,022.99	3,945.81	3,211.65	4,129.01
4	Expenses						
(a)	Cost of materials consumed	373.63	483.24	362.56	1,375.86	1,110.08	1,488.00
(b)	Purchases of stock-in-trade	-	-	-	-	-	-
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(36.38)	(22.73)	73.54	(15.55)	(68.66)	(64.67)
(d)	Employee benefits expense (refer note iii)	161.02	160.62	133.39	483.71	414.76	560.35
(e)	Finance costs (including exchange difference)	0.45	0.49	0.61	1.47	1.59	2.36
(f)	Depreciation and amortisation expense	30.37	30.02	28.88	89.68	82.91	114.05
(g)	Other expenses	222.95	240.44	218.59	683.75	620.78	823.64
	Total expenses	752.04	892.08	817.57	2,618.92	2,161.46	2,923.73
5	Profit before exceptional item and tax (3-4)	216.74	296.19	205.42	1,326.89	1,050.19	1,205.28
6	Exceptional item (refer note vii)	38.58	-	-	38.58	-	-
7	Profit before tax (5-6)	178.16	296.19	205.42	1,288.31	1,050.19	1,205.28
8	Tax expense						
	Current tax	55.75	72.83	53.29	202.99	133.41	168.86
	Deferred tax charge/(credit)	(10.07)	0.54	0.29	(9.79)	3.12	12.22
	Total tax expense	45.68	73.37	53.58	193.20	136.53	181.08
9	Net profit for the period (7-8)	132.48	222.82	151.84	1,095.11	913.66	1,024.20
10	Other comprehensive income						
A	(i) Items that will not be reclassified to Profit or Loss						
	Remeasurements of defined benefit liability/(asset)	5.23	-	-	5.23	-	(4.60)
	(ii) Income tax related to items that will not be reclassified to Profit or Loss	(1.32)	-	-	(1.32)	-	1.16
B	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax related to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other comprehensive income	3.91	-	-	3.91	-	(3.44)
11	Total comprehensive income (9+10)	136.39	222.82	151.84	1,099.02	913.66	1,020.76
12	Paid-up Equity Share Capital (Face Value ₹ 2 each fully paid up)	223.85	223.76	223.76	223.85	223.76	223.76
13	Other equity						6,069.65
14	Earnings Per Share of ₹ 2 each (not annualized)						
(a)	₹ (Basic)	1.18	1.99	1.36	9.79	8.17	9.16
(b)	₹ (Diluted)	1.18	1.99	1.35	9.77	8.15	9.15



Advanced Enzyme Technologies Limited
CIN No : L24200MH1989PLC051018
Regd. Office and Corporate Office: Sun Magnetica, 5th Floor, Near LJC Service Road, Louiswadi, Thane-400604, Maharashtra, India
Tel No.91-22-41703220 Fax No +91-22-25835159
Website: www.advancedenzymes.com, Email Id: sanjay@advancedenzymes.com

Notes:

(i) The above standalone financial results of Advanced Enzyme Technologies Limited ('the Company') were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 31 January 2026. The above results have been subjected to 'Limited Review' by the statutory auditors of the Company and they have expressed an unmodified conclusion. The limited review report will be filed with stock exchanges and will be available on the Company's website. The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies in India.

(ii) The Company operates only in one business segment viz. 'manufacturing and sales of enzymes'.

(iii) The Shareholders at its Annual General meeting held on 19 August 2022 approved the Employee Stock Option Scheme 2022 ("ESOP Scheme 2022") of the Company and its extension to the subsidiaries of the Company, National Stock Exchange of India Limited and BSE Limited (Stock Exchanges) vide their letter/e-letter dated 06 October 2022 and 18 October 2022 respectively granted its 'In-Principle' approval for listing of 2,500,000 Equity Shares of Rs. 2 each which may arise out of exercise of Options as and when exercised from time to time subject to the prescribed conditions. The Company has granted 576,000 options under Employee Stock Option Scheme 2022 ("ESOP Scheme 2022") on 12 August 2023, approved by Nomination and Remuneration Committee of the Board. The Company has further granted 512,500 options under Employee Stock Option Scheme 2022 ("ESOP Scheme 2022") on 27 March 2025, approved by Nomination and Remuneration Committee of the Board.

(iv) The Company has allotted 43,650 equity shares during the quarter and nine months ended 31 December 2025 to employees under the 'Employee Stock Option Scheme 2022' ("ESOP Scheme 2022")

(v) On 19 December 2024, the Company invested Rs 478.18 million in Advanced Enzymes Europe B.V. (AEEBV) (wholly owned subsidiary) by way of subscription to 3,623,163 equity shares. The value per equity share is EUR 1.48 and the face value of EUR 1 per share. Pursuant to this conversion, the Company now holds 7,900,000 equity share of AEEBV and the Company continues to be 100% shareholder of AEEBV.

(vi) The Company has incorporated a new wholly owned subsidiary by name of Advanced Nutrazyme Private Limited ('ANPL'), the subsidiary received its certificate of incorporation on 4 July 2025. ANPL will be engaged in the business of sales and distribution of the Company's Nutrition and Wellness range of products.

(vii) On November 21, 2025, the Government of India notified the four Labour Codes – the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 – consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and Frequently Asked Questions (FAQs) to enable assessment of the financial impact due to changes in regulations.

The Company has assessed and disclosed the incremental impact of these changes on the basis of current remuneration structure. The current assessment is based on the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" in the standalone financial results for the period ended 31 December 2025.

The incremental impact consisting of gratuity of Rs 38.58 million in the standalone financial results primarily arose due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would accordingly take necessary steps for compliance thereof and also provide appropriate accounting effect on the basis of such developments, as needed.

Place: Nashik
Dated: 31 January 2026



By Order of the Board of Directors
For Advanced Enzyme Technologies Limited
CIN: L24200MH1989PLC051018

M. M. Kabra
M. M. Kabra
Wholetime Director
DIN : 00148294

Advanced Enzyme Technologies Ltd.

CIN: L24200MH1989PLC051018

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Annexure II

Brief Details pertaining to the approval of the Board for investment to be made in the proposed SPV

a)	name of the entity, date & country of incorporation, etc	Special Purpose Vehicle company (SPV) to be incorporated in India by the developer of Group Captive wind power plant project.
b)	name of holding company of the incorporated company and relation with the listed entity	74% equity stake will be held by the developer in the SPV post incorporation. There is no relation of the developer with the Company.
c)	industry to which the entity being incorporated belongs;	Generation and transmission of renewable energy
d)	brief background about the entity incorporated in terms of products / line of business	Not applicable, as the SPV is not yet incorporated.
e)	brief details of any governmental or regulatory approvals required for the incorporation	No governmental or regulatory approval is required for the incorporation
f)	nature of consideration - whether cash consideration or share swap and details of the same	Cash consideration
g)	cost of subscription / price at which the shares are subscribed	Equity investment not exceeding ₹ 16.20 million
h)	percentage of shareholding / control by the listed entity and / or number of shares allotted	Up to 26% equity stake in the proposed SPV as a Captive User for renewable energy (Company including other consumers, if any, under the Group Captive project to have the equity participation of said 26% in SPV).

