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

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Independent Auditor's Review Report on Standalone unaudited financial results of Advanced Enzyme Technologies Limited for the quarter 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 June 30, 2026 ('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: 26101739ZKQVHQ7374

MSKA & ASSOCIATES LLP Chartered Accountants

Place: Mumbai
Date: August 08, 2026

Advanced Enzyme Technologies Limited
CIN No.: L24200MH1989PLC051018
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 ended 30 June 2026

(Rs in Million except per share data)

	Particulars	Quarter ended			Year ended
		30-Jun-26 Unaudited	31-Mar-26 Audited (Refer note V)	30-Jun-25 Unaudited	31-Mar-26 Audited
1	Revenue from operations	1,158.57	1,164.10	1,250.24	4,527.66
2	Other Income	22.87	51.63	538.52	633.88
3	**Total Income (1+2)**	**1,181.44**	**1,215.73**	**1,788.76**	**5,161.54**
4	**Expenses**				
	(a) Cost of materials consumed	480.94	501.35	518.99	1,877.21
	(b) Changes in inventories of finished goods and work-in-progress	(65.04)	(15.27)	43.56	(30.82)
	(c) Employee benefits expense (refer note iii)	176.93	163.57	162.07	647.28
	(d) Finance costs (including exchange difference)	0.37	0.60	0.53	2.07
	(e) Depreciation and amortisation expense	29.21	31.15	29.29	120.83
	(f) Other expenses	261.62	245.90	220.36	929.65
	Total expenses	**884.03**	**927.30**	**974.80**	**3,546.22**
5	**Profit before exceptional item and tax (3-4)**	**297.41**	**288.43**	**813.96**	**1,615.32**
6	**Exceptional item (refer note viii)**	-	-	-	38.58
7	**Profit before tax (5-6)**	**297.41**	**288.43**	**813.96**	**1,576.74**
8	Tax expense				
	Current tax	66.64	67.70	74.41	270.69
	Deferred tax charge/(credit)	7.31	(2.22)	(0.26)	(12.01)
	Total tax expense	**73.95**	**65.48**	**74.15**	**258.68**
9	**Net profit for the period (7-8)**	**223.46**	**222.95**	**739.81**	**1,318.06**
10	**Other comprehensive income**				
	A (i) Items that will not be reclassified to Profit or Loss				
	Remeasurements of defined benefit liability/(asset)	-	6.04	-	11.27
	(ii) Income tax related to items that will not be reclassified to Profit or Loss	-	(1.52)	-	(2.84)
	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	-	**4.52**	-	**8.43**
11	**Total comprehensive income (9+10)**	**223.46**	**227.47**	**739.81**	**1,326.49**
12	Paid-up Equity Share Capital (Face Value ₹ 2 each fully paid up)	**223.95**	**223.85**	**223.76**	**223.85**
13	Other equity				**6,872.38**
14	**Earnings Per Share of ₹ 2 each (not annualized)**				
	(a) ₹ (Basic)	2.00	1.99	6.61	11.78
	(b) ₹ (Diluted)	1.99	1.99	6.61	11.76

ADVANCED ENZYME TECHNOLOGIES LIMITED THANE

Advanced Enzyme Technologies Ltd. Thane

V.L. Kabra

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Notes:

(i) The above unaudited 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 8 August 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 49,350 equity shares during the quarter ended 30 June 2026 to employees under the 'Employee Stock Option Scheme 2022' ("ESOP Scheme 2022").

(v) The figures for the quarter ended 31 March 2026 as reported in these unaudited standalone financial results are the balancing figures between standalone audited figures in respect of the full financial year and the published year to date figures upto 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.

(vi) The final dividend for the financial year 2025-26 of Rs 1.35/- per equity share is paid on 5 August 2026 after approval of the shareholders of the Company in its Annual General Meeting held on 31 July 2026.

(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 21 November 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 had assessed and disclosed the incremental impact of these changes on the basis of current remuneration structure. Based on our assessment and the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India and considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company presented such incremental impact under "Exceptional Items" in the standalone financial results for the year ended 31 March 2026. The incremental impact consisting of gratuity of Rs. 38.58 million primarily arose due to change in wage definition.

ADVANCED ENZYME TECHNOLOGIES LIMITED
THANE

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

M. M. Kabra

M. M. Kabra
Wholetime Director
DIN : 00148294

Place: Thane
Dated: 8 August 2026