Annexure-I

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'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax and total comprehensive loss of its associate for the quarter ended September 30, 2026 and the year to-date results for the period from April 01, 2026 to September 30, 2026 ('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
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 ('JCB')	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)
14	Raywatt Solar Enviro Private Limited	Associate of JCB (with effect from August 10, 2026)

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 information of four subsidiaries included in the Statement, whose interim financial information (before consolidation adjustment) reflects total assets of Rs. 2,263.07 million as at September 30, 2026 and total revenues of Rs. 650.59 million and Rs. 1,252.39 million, total net profit after tax of Rs. 71.04 million and Rs. 95.94 million and total comprehensive income of Rs. 70.14 million and Rs. 95.07 million for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and cash outflows (net) of Rs. 11.13 million for the period from April 01, 2026 to September 30, 2026, as considered in the Statement. These interim financial information have been reviewed by the other auditors whose reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the 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.

7. One subsidiary is located outside India whose interim financial information 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 information 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 information 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 information of four subsidiaries which has not been reviewed by their auditors, whose interim financial information (before consolidation adjustment) reflects total assets of Rs. 1283.92 million as at September 30, 2026 and total revenue of Rs. 78.71 million and Rs. 155.87 million, total net profit after tax of Rs. 16.75 million and Rs. 15.87 million and total comprehensive income of Rs. 16.75 million and Rs. 15.87 million for the quarter ended September 30, 2026 and for the period from April 01, 2026 to September 30, 2026 respectively, and cash inflows (net) of Rs. 6.90 million for the period from April 01, 2026 to September 30, 2026 as considered in the Statement. The Statement also includes the Group's share of net loss after tax of Rs. 0.18 million and Rs. 0.18 million and total comprehensive loss of Rs. 0.18 million and Rs. 0.18 million for the quarter ended September 30, 2026 and for the period from August 10, 2026 to September 30, 2026, respectively, as considered in the Statement, in respect of associate, based on their interim financial information which has not been reviewed by their auditor are not subject to review. These interim financial information 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 and associate is based solely on such management prepared unaudited interim financial information. According to the information and explanations given to us by the Management, these interim financial information 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 information 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

Virendra Kanak
Partner
Membership No.: 110811
UDIN:26110811MARYWX6201

Place: Mumbai
Date: October 31, 2026

Advanced Enzyme Technologies Limited
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Statement of unaudited consolidated financial results for the quarter and six months ended 30 September 2026

(₹ in million except per share data)

	Particulars	Quarter ended			Six months ended		Year ended
		30-Sep-26 Unaudited	30-Jun-26 Unaudited	30-Sep-25 Unaudited	30-Sep-26 Unaudited	30-Sep-25 Unaudited	31-Mar-26 Audited
1	Revenue from operations	2,145.09	1,917.12	1,845.28	4,062.21	3,704.42	7,457.57
2	Other Income	87.20	110.97	102.84	198.17	191.34	348.32
3	**Total Income (1+2)**	**2,232.29**	**2,028.09**	**1,948.12**	**4,260.38**	**3,895.76**	**7,805.89**
4	**Expenses**						
	(a) Cost of materials consumed	590.93	545.02	487.42	1,135.95	927.12	1,943.12
	(b) Purchases of stock-in-trade #	0.12	0.01	0.00	0.13	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26.84)	(48.14)	(41.75)	(74.98)	19.04	(13.61)
	(d) Employee benefits expense	404.46	445.52	393.73	849.98	790.86	1,622.86
	(e) Finance costs (including exchange difference)	11.82	5.80	7.22	17.62	14.86	26.28
	(f) Depreciation and amortisation expense	108.96	98.79	100.76	207.75	196.94	400.93
	(g) Other expenses	455.27	445.83	405.33	901.10	802.53	1,614.54
	Total Expenses	**1,544.72**	**1,492.83**	**1,352.71**	**3,037.55**	**2,751.35**	**5,594.12**
5	**Profit before exceptional item and tax (3-4)**	**687.57**	**535.26**	**595.41**	**1,222.83**	**1,144.41**	**2,211.77**
6	Exceptional item (charge / (credit)) (refer note vii & viii)	-	-	-	-	-	(113.59)
7	**Profit before tax (5-6)**	**687.57**	**535.26**	**595.41**	**1,222.83**	**1,144.41**	**2,325.36**
8	Tax expense						
	Current tax	201.59	150.65	156.92	352.24	311.62	564.46
	Deferred tax charge / (credit)	(25.73)	(1.28)	(8.84)	(27.01)	(18.94)	24.82
	Total tax expense	**175.86**	**149.37**	**148.08**	**325.23**	**292.68**	**589.28**
9	**Net profit for the period (7-8)**	**511.71**	**385.89**	**447.33**	**897.60**	**851.73**	**1,736.08**
10	Share of net (loss) in associate using equity method	(0.18)	-	-	(0.18)	-	-
11	**Group consolidated net profit (9-10)**	**511.53**	**385.89**	**447.33**	**897.42**	**851.73**	**1,736.08**
12	**Other comprehensive income**						
	A (i) Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit liability/(asset)	(1.19)	0.02	0.95	(1.17)	0.38	13.40
	(ii) Income tax related to items that will not be reclassified to profit or loss	0.30	(0.01)	(0.27)	0.29	(0.11)	(3.37)
	B (i) Items that will be reclassified to profit or loss						
	Exchange differences in translating financial statements of foreign operations	143.03	(14.28)	311.39	128.75	349.51	938.08
	(ii) Income tax related to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other comprehensive income	**142.14**	**(14.27)**	**312.07**	**127.87**	**349.79**	**948.11**
13	**Total comprehensive income (11+12)**	**653.67**	**371.62**	**759.40**	**1,025.29**	**1,201.51**	**2,684.19**
12	**Net profit attributable to:**						
	Shareholders of the Company	483.06	370.93	433.26	853.99	832.57	1,687.19
	Non-controlling interest	28.47	14.96	14.07	43.43	19.17	48.89
13	**Other comprehensive income attributable to:**						
	Shareholders of the Company	142.18	(14.27)	312.04	127.91	349.77	947.42
	Non-controlling interest #	(0.04)	0.00	0.03	(0.04)	0.01	0.69
14	**Total comprehensive income attributable to:**						
	Shareholders of the Company	625.24	356.66	745.30	981.90	1,182.34	2,634.61
	Non-controlling interest	28.43	14.96	14.10	43.39	19.18	49.58
15	Paid-up Equity Share Capital (Face Value ₹ 2 each fully paid up)	**220.53**	**223.95**	**223.76**	**220.53**	**223.76**	**223.85**
16	Other equity						16,095.72
17	**Earnings Per Share of ₹ 2 each (not annualized)**						
	(a) ₹ (Basic)	4.33	3.31	3.87	7.64	7.44	15.08
	(b) ₹ (Diluted)	4.32	3.31	3.87	7.62	7.43	15.06

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

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Statement of consolidated assets and liabilities

(₹ in million)

	Particulars	As at 30 September 2026	As at 31 March 2026
		Unaudited	Audited
I.	**ASSETS**		
	(1) Non-current assets		
	(a) Property, Plant and Equipment	3,076.90	2,758.32
	(b) Capital work-in-progress	832.16	511.69
	(c) Goodwill	3,739.39	3,694.60
	(d) Other Intangible assets	427.95	469.22
	(e) Intangible assets under development	0.01	-
	(f) Financial Assets		
	(i) Investments	9.47	0.64
	(ii) Loans	1.18	0.96
	(ii) Other financial assets	119.77	96.84
	(g) Deferred tax assets (net)	69.12	48.78
	(h) Income tax assets (net)	242.05	230.33
	(i) Other non-current assets	112.78	140.49
	Total non-current assets	**8,630.78**	**7,951.87**
	(2) Current Assets		
	(a) Inventories	2,027.11	1,772.77
	(b) Financial Assets		
	(i) Investments	4,873.27	5,838.30
	(ii) Trade receivables	1,380.25	1,450.20
	(iii) Cash and cash equivalents	1,587.63	1,087.55
	(iv) Bank balances other than (iii) above	266.00	71.76
	(v) Loans	3.11	2.43
	(vi) Other financial assets	75.42	86.25
	(c) Other current assets	213.76	126.48
	Total current assets	**10,426.55**	**10,435.74**
	Total assets	**19,057.33**	**18,387.61**
II.	**EQUITY AND LIABILITIES**		
	(1) Equity		
	(a) Equity share capital	220.53	223.85
	(b) Other equity	16,427.38	16,095.72
	Equity attributable to the owners of the Company	**16,647.91**	**16,319.57**
	Non-controlling interest	**551.04**	**511.65**
	Total equity	**17,198.95**	**16,831.22**
	(2) Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	87.32	78.87
	(ii) Lease liability	274.23	37.69
	(b) Provisions	14.61	53.88
	(c) Deferred tax liabilities (net)	311.50	318.73
	Total non-current liabilities	**687.66**	**489.17**
	(3) Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	130.18	126.41
	(ii) Lease liability	45.26	77.12
	(iii) Trade payables		
	a) total outstanding dues of micro enterprises and small enterprises	42.46	63.91
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	406.02	335.68
	(iv) Other financial Liabilities	266.76	285.08
	(b) Other current liabilities	150.20	104.94
	(c) Provisions	66.83	63.94
	(d) Current tax liabilities (net)	63.01	10.14
	Total current liabilities	**1,170.72**	**1,067.22**
	Total equity and liabilities	**19,057.33**	**18,387.61**

W. W. Kabra

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STATEMENT OF CONSOLIDATED CASHFLOW

(₹ in million)

		For six months ended 30 September 2026 Unaudited	For six months ended 30 September 2025 Unaudited
A.	**Cash flows from operating activities**		
	Profit before tax	1222.83	1144.41
		1222.83	**1144.41**
	Adjustments for non-cash transactions		
	Depreciation and amortization expense	207.75	196.94
	Prepaid lease amortisation	0.09	0.09
	(Profit)/Loss on sale of Property, plant and equipments	(0.19)	1.63
	Allowances for bad and doubtful trade receivables	(0.02)	(4.53)
	Bad and doubtful trade receivables written off	0.08	1.66
	Employee stock compensation expense	16.60	29.07
	Excess provision written back	(5.11)	0.05
	Sundry balances written (back)/ off (net)	(0.09)	0.02
	Fair valuation of investments in marketable securities	(49.84)	(82.35)
	Provision for inventory	4.50	5.91
	Unrealized foreign exchange (gain) / loss	0.05	(8.05)
		1,396.65	**1,284.85**
	Items considered separately		
	Interest income	(102.11)	(70.36)
	Interest expenses	17.61	14.83
	Operating profit before working capital changes	**1,312.15**	**1,229.32**
	Adjustments for:		
	(Increase) / Decrease in non-current loans	(0.37)	1.75
	(Increase) / Decrease in other non-current financial assets	(1.87)	0.01
	(Increase) / Decrease in other non-current assets	(9.85)	0.31
	(Increase) / Decrease in inventories	(251.68)	(141.66)
	(Increase) / Decrease in trade receivables	72.86	(76.55)
	(Increase) / Decrease in Current loans	(0.69)	(1.83)
	(Increase) / Decrease in Other current financial assets	8.95	(46.86)
	(Increase) / Decrease in Other current assets	(79.97)	(41.69)
	(Decrease) / Increase in provisions	(37.72)	(11.59)
	(Decrease) / Increase in trade payables	47.40	111.09
	(Decrease) / Increase in Current financial liabilities- others	(5.24)	(4.00)
	(Decrease) / Increase in other current liabilities	28.75	19.10
	Cash generated from operating activities	**1082.72**	**1037.40**
	Income taxes paid (net of refund)	(310.74)	(390.27)
	Net cash generated from operating activities	**771.98**	**647.13**
B.	**Cash flows from investing activities**		
	Purchase of property, plant and equipment	(516.05)	(183.38)
	Proceeds from sale of property, plant and equipments	0.32	2.77
	Purchase of intangible assets	(2.11)	(1.69)
	Purchase of non-current investments	(8.82)	-
	(Purchase) / Proceeds from sale of current investments (net)	1103.60	(240.42)
	Interest received	80.28	65.16
	(Increase) in bank deposits with maturity more than 3 months but less than 12 months	(194.09)	(5.30)
	(Increase) / Decrease in bank deposits with maturity of more than 12 months	(20.60)	55.60
	Net cash generated/(used in) investing activities	**442.53**	**(307.26)**
C.	**Cash flows from financing activities**		
	Proceeds from issue of share capital including securities premium	1.87	7.21
	Buy back of equity shares including expenses incurred for buy back of equity shares	(520.77)	-
	(Repayment)/proceeds from long-term borrowings (net)	7.71	(4.89)
	(Repayment)/proceeds from short-term borrowings (net)	4.53	(13.97)
	Interest paid	(16.94)	(13.84)
	Lease liability paid	(44.31)	(38.56)
	Dividends paid	(155.17)	(588.78)
	Net cash (used in) financing activities	**(723.08)**	**(652.83)**
	Net (decrease) / increase in cash and cash equivalents (A+B+C)	491.43	(312.96)
	Cash and cash equivalents as at the beginning of the year	1087.55	942.25
	Effect of exchange rate changes on cash and cash equivalents held	8.65	(5.72)
	Cash and cash equivalents as at the end of the period	**1,587.63**	**623.57**
	Composition of cash and cash equivalents		
	Cash in hand (including cheques on hand)	1.19	0.98
	Balance with banks :		
	Current account	269.50	302.13
	Fixed deposit account (with maturity less than 3 months)	34.80	3.74
	Liquid fund balance (with maturity less than 3 months)	1282.14	316.72
		1,587.63	**623.57**

M.M. Kalra

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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 (U S A), Advanced Enzymes Europe B V (Netherlands), Evoxx Technologies GmbH (Germany) and an associate, Raywalt Solar Enviro Private Limited (w e f 10 August 2026) The Holding Company, its subsidiary constitute the "Group"

(ii) The above unaudited consolidated financial results of the Group and its associate were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 31 October 2026 The above results have been reviewed by the statutory auditors of the Company and they have expressed an unmodified conclusion The 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 Board of Directors in its meeting held on 9 May 2026 had proposed the final dividend for the financial year 2025-26 of Rs 1 35/- per equity share and the same has been approved by the shareholders of the Company in its Annual General Meeting held on 31 July 2026 and paid on 5 August 2026

(v) 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

(vi) The Board of Directors at its meeting held on 8 August 2026 had approved the buy-back of fully paid up equity shares of face value of Rs 2 each from the eligible equity shareholders of the Company other than the Promoters, the Promoter group and Persons who are in control of the Company, at a price not exceeding Rs 500 per equity share (Maximum Buy-back Price), payable in cash for an aggregate amount not exceeding Rs 697 00 million (Maximum Buy-back Size, excluding transaction costs and taxes thereon), from the Open Market route through the stock exchange mechanism under the Companies Act 2013 and Securities and Exchange Board of India (Buy-back of Securities) Regulations, 2018, as amended ('Buy-back Regulations')

At the Maximum Buy-back Price of Rs 500 and the Maximum Buy-back Size of Rs 697 million, the indicative maximum number of equity shares to be bought back is 1 394,000 equity shares, representing approximately 1 24% of the total paid-up capital The maximum buy back size represents 9 99% and 5 09% of the aggregate of the total paid-up equity share capital and free reserves of the Company based on the audited standalone and consolidated financial statements of the Company as at 31 March 2026 respectively, which is not more than 10% of the total paid-up capital and free reserves of the Company in accordance with the proviso to the Regulation 5(i)(b) of the Buy-back Regulations

The Buy-back commenced on 14 August 2026 and as of 30 September 2026, the scheme of Buyback is open The Company bought back 1,713,324 equity shares as of 30 September 2026 resulting in total cash consideration of Rs 520 77 million (including Rs 8 78 million towards buy back related expenses and transaction cost on Buy-back) Out of the total equity shares brought back, 8,25,028 equity shares were extinguished on 7 September 2026 as per the records of the depositories The remaining 8,88,296 equity shares were subsequently extinguished on 7 October 2026 as per the records of the depositories The subsequent extinguishment has been considered as an adjusting event in accordance with Ind AS 10, "Events after the Reporting Period", as the underlying shares were already bought back as at the reporting date and only the formal process of extinguishment was pending Accordingly, the entire buyback has been accounted for in the financial results for the quarter and six month ended September 30, 2026

As per the requirements of the Companies Act, 2013 an amount of Rs 517 34 million has been utilised from securities premium account for the buyback representing the excess of buyback consideration over the face value of equity shares and transaction costs Further, capital redemption reserve of Rs 3 43 million representing the nominal value of shares bought back has been created through appropriation from surplus in the statement of Profit & Loss in accordance with Section 69 of the Companies Act, 2013

As at 30 October 2026, the Company bought back 2,410,906 equity shares from the open market utilising Rs 696 96 million (excluding transaction costs), representing 99 99% utilisation of the approved buyback size Accordingly, the Buyback Committee, in its meeting held on 30 October 2026, approved the closure of the buyback programme The equity shares brought back during October 2026 will be extinguished in accordance with the applicable provisions of the Companies Act, 2013

(vii) 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 Group 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 Group presented such incremental impact under "Exceptional Items" in the consolidated financial results for the year ended 31 March 2026 The incremental impact consisting of gratuity of Rs 46 30 million and compensated absences of Rs 1 51 million primarily arose due to change in wage definition

(viii) On 22 August 2025, United States court of appeals had 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 quarter ended 31 December 2025, the provision created earlier with respect to the mentioned lawsuit was reversed The Group presented such impact under "Exceptional Items" in the consolidated financial results for the year ended 31 March 2026 The impact pertaining to the above mentioned lawsuit was Rs 161 39 million

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

M.M. Kabra
Wholetime Director
DIN 00148294

Place Nashik
Dated 31 October 2026