



To
The Board of Directors
Kimia Biosciences Limited
Village Bhondsi, Tehsil Sohna
Gurgaon Haryana-122102

1. We have reviewed the accompanying statement of unaudited financial results of Kimia Biosciences Limited (the "Company") for the quarter ended December 31, 2025 and year to date results for the period from April 01, 2025 to December 31, 2025 (the "Statement"), being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulation, 2015"), which has been initialled by us for identification purposes.
2. The statement is the responsibility of the Company's Management which has been approved by the Board of Directors and prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Neeraj Arora and Associates
FRN 021309



Neeraj Kumar Arora
M. No. 510750
UDIN:- 26510750FU0Z VA 46 72
Place:- Gurugram
Dated:- February 14, 2025

Neeraj Arora & Associates

B - 20/21, 2nd Floor, Fruit Garden, NIT-5, Faridabad - 121001

www.cwsindia.com

KIMIA BIOSCIENCES LIMITED

Regd. Office : Village Bhondsi, Tehsil Sohna, Dist. Gurgaon , Haryana - 122102

Phone: +91 9654746544, 9654206544 Email: Email id- compliance.kimiabiosciences@gmail.com & info@kimiabiosciences.com

Website: www.kimiabiosciences.com, CIN : L24239HR1993PLC032120

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025


(₹ Lakhs except EPS)

S. No.	Particulars	Quarter ended			Nine Month Ended		Year Ended
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31-03-2025 (Audited)
I	Revenue from Operations	3,010.06	3,399.93	3,009.91	8,768.40	8,067.70	11,892.08
II	Other Income	9.96	(33.17)	42.41	61.48	87.83	132.03
III	Total Income (I+II)	3,020.02	3,366.76	3,052.32	8,829.88	8,155.53	12,024.11
IV	Expenses:						
	a) Cost of materials consumed	1,707.53	1,771.04	1,318.64	5,184.76	4,562.21	7,455.02
	b) Change in inventories of finished goods and work-in-progress	(60.62)	474.77	377.11	123.83	81.59	(368.23)
	c) Employee benefits expenses	299.24	330.83	394.05	957.74	1,089.33	1,367.89
	d) Finance costs	74.86	26.70	100.77	276.27	315.54	455.70
	e) Depreciation and amortisation expense	85.15	97.13	81.56	275.81	249.98	337.89
	f) Other expenses	408.43	571.29	420.58	1,341.90	1,127.64	1,412.42
V	Total Expenses (IV)	2,514.59	3,271.76	2,692.71	8,160.31	7,426.29	10,660.69
VI	Profit/(loss) before exceptional items and Tax (III-V)	505.43	95.00	359.61	669.57	729.24	1,363.42
VII	Exceptional Items	-	-	-	-	-	-
VI	Profit/(loss) before tax (IV-V)	505.43	95.00	359.61	669.57	729.24	1,363.42
VII	Tax expenses:						
	a) Current Tax	-	-	(61.69)	-	-	-
	b) Deferred Tax charge / (credit)	(38.72)	(6.51)	(35.72)	(36.49)	(32.83)	402.18
VIII	Profit/(loss) for the period (VI-VII)	544.15	101.51	457.02	706.06	762.07	961.24
IX	Other Comprehensive Income						
A.	Items that will not be reclassified to Profit or Loss (Net of Tax)						
	- Remeasurement of defined benefit plans	-	-	-	-	-	3.04
B.	Items that will be reclassified to Profit or Loss (Net of Tax)	-	-	-	-	-	(0.77)
X	Total Comprehensive Income for the period (VIII+IX)	544.15	101.51	457.02	706.06	762.07	963.51
XI	Paid up equity share capital (Face value of Rs.1 per equity share)	473.13	473.13	473.13	473.13	473.13	473.13
XII	Other Equity						
XIII	Earnings per equity share (not annualised)						
	Basic in Rs.	1.15	0.21	0.97	1.49	1.61	2.03
	Diluted in Rs.	1.15	0.21	0.97	1.49	1.61	2.03

Notes to Unaudited Financials

- The business activity of the company falls within a single primary business segment viz 'Pharmaceuticals' and hence there is no other reportable segment as per Ind AS 108 'Operating Segments'.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 14, 2026.

For Kimia Biosciences Limited

Sameer Goel

Managing Director & CEO

DIN: 00161786



Date : February 14, 2026

Place : New Delhi