

GUFIC BIOSCIENCES LIMITED

Regd. Office : 37, Kamala Bhavan II, S. Nityanand Road, Andheri (East), Mumbai - 400069
(CIN- L24100MH1984PLC033519)

Website - www.gufic.com, email - corporaterelations@guficbio.com, Ph-022 67261000, Fax - 022 67261068

(Rs. in Lakhs except EPS)

Audited Standalone and Consolidated Statement of Financial Results for the Quarter and Year Ended March 31, 2026

1]	Sr. No.	Particulars	Standalone					Consolidated						
			Quarter Ended			Year ended		Quarter Ended			Year ended			
			31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25		
			Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited		
	1	Income												
	a	Revenue from operations	25,205.23	23,109.36	20,502.01	94,047.54	81,980.59	25,181.97	23,140.99	20,502.01	94,400.66	81,980.59		
	b	Other income	(119.58)	79.32	38.30	258.21	361.50	(117.37)	79.05	39.45	265.74	362.65		
		Total Income	25,085.65	23,188.68	20,540.31	94,305.75	82,342.09	25,064.59	23,220.04	20,541.46	94,666.40	82,343.24		
	2	Expenses												
	a	Cost of materials consumed	12,426.97	9,906.79	12,291.24	42,532.50	34,420.10	12,406.93	9,926.83	12,291.24	42,532.50	34,420.10		
	b	Purchase of stock-in-trade	895.44	1,582.24	1,084.89	6,473.08	5,541.43	893.45	1,582.24	1,084.89	6,471.09	5,541.43		
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,805.51)	(1,406.90)	(4,409.37)	(6,885.57)	(2,491.42)	(1,805.51)	(1,406.90)	(4,409.37)	(6,885.57)	(2,491.42)		
	d	Employee benefits expense	3,814.47	4,008.87	3,557.45	15,168.08	12,705.06	3,814.47	4,008.87	3,557.45	15,168.08	12,705.06		
	e	Finance cost	943.73	835.60	839.98	3,661.14	2,311.16	943.73	835.60	839.98	3,661.14	2,311.16		
	f	Depreciation and amortisation expense	764.85	769.21	784.33	3,083.24	2,106.44	764.87	769.20	784.34	3,083.26	2,106.46		
	g	Other expenses	5,282.81	5,387.82	5,313.86	21,724.78	18,306.57	5,151.60	5,732.18	5,340.45	21,981.00	18,336.12		
		Total Expenses	22,322.76	21,083.63	19,462.38	85,757.25	72,899.34	22,169.53	21,448.02	19,488.97	86,011.50	72,928.90		
	3	Total Profit before exceptional items and tax (1-2)	2,762.89	2,105.05	1,077.93	8,548.50	9,442.75	2,895.06	1,772.02	1,052.49	8,654.90	9,414.34		
	4	Exceptional items	-	-	-	-	-	-	-	-	-	-		
	5	Total Profit Before Tax	2,762.89	2,105.05	1,077.93	8,548.50	9,442.75	2,895.06	1,772.02	1,052.49	8,654.90	9,414.34		
	6	Tax expense												
		Current tax	463.25	330.00	27.00	1,370.25	1,872.00	463.25	311.00	27.00	1,370.25	1,872.00		
		Deferred tax	242.20	218.66	251.18	863.38	575.13	242.20	218.66	251.20	863.38	575.13		
		Short/(Excess) tax provision of earlier years	-	-	2.34	-	2.34	-	-	2.34	-	2.34		
		Total Tax Expenses	705.45	548.66	280.52	2,233.63	2,449.47	705.45	529.66	280.54	2,233.63	2,449.47		
	7	Net Profit for the period from continuing operations	2,057.44	1,556.39	797.41	6,314.87	6,993.28	2,189.61	1,242.36	771.95	6,421.27	6,964.87		
		Less: Share of Profit / (Loss) transferred to Minority Interest	-	-	-	-	-	-	-	-	(0.20)	(0.08)		
	8	Total Profit for period	2,057.44	1,556.39	797.41	6,314.87	6,993.28	2,189.61	1,242.36	771.95	6,421.47	6,964.95		
	9	Other Comprehensive Income (OCI)												
		Items that will not be reclassified to Profit or Loss	66.72	-	(17.06)	66.72	(17.06)	66.72	-	(17.06)	66.72	(17.06)		
		Less: Income tax relating to items that will not be reclassified to Profit or Loss	(16.79)	-	4.29	(16.79)	4.29	(16.79)	-	4.29	(16.79)	4.29		
		Other Comprehensive Income / Loss (net of taxes)	49.93	-	(12.77)	49.93	(12.77)	49.93	-	(12.77)	49.93	(12.77)		
	10	Total Comprehensive Income	2,107.37	1,556.39	784.64	6,364.80	6,980.51	2,239.54	1,242.36	759.18	6,471.40	6,952.18		
	11	Othe Equity Reserves				65,415.42	59,133.51				65,492.03	59,104.90		
	12	Details of Equity Share Capital												
		Paid-up equity share capital	1,002.83	1,002.83	1,002.78	1,002.83	1,002.78	1,002.83	1,002.83	1,002.78	1,002.73	1,002.78		
		Face value of equity share capital (Rs.)	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00		
	13	Earning per equity share												
	i	Basic earnings per share from continuing and discontinued operations	2.05	1.55	0.80	6.30	6.97	2.18	1.24	0.77	6.40	6.95		
	ii	Diluted earnings per share from continuing and discontinued operations	2.05	1.55	0.80	6.30	6.97	2.18	1.24	0.77	6.40	6.95		



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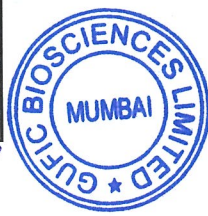
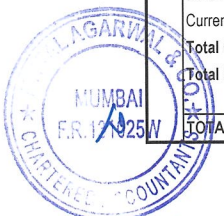
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(Rs.in Lakhs)

Audited Standalone and Consolidated Statement of Assets and Liabilities as at March 31, 2026

2]	Particulars	Standalone		Consolidated	
		As at 31-Mar-26	As at 31-Mar-25	As at 31-Mar-26	As at 31-Mar-25
		(Audited)	(Audited)	(Audited)	(Audited)
ASSETS					
Non-Current Assets					
Property, plant and equipment	46,707.32	47,518.09	46,707.32	47,518.09	
Intangible assets	616.19	634.23	616.37	634.43	
Capital work-in-progress	2,214.46	2,181.63	2,214.46	2,181.63	
Right of use assets	1,777.94	2,446.71	1,777.94	2,446.71	
Financial Assets					
i. Investments	287.09	280.95	178.43	178.43	
ii. Loans	52.22	21.58	52.22	21.58	
iii. Other financial assets	1,141.35	972.63	1,142.80	973.99	
Other non-current assets	1,336.24	529.17	1,336.34	529.27	
Total Non-Current Assets	54,132.81	54,584.99	54,025.88	54,484.13	
Current Assets					
Inventories	32,446.66	21,686.90	32,446.66	21,686.90	
Financial Assets					
i. Trade receivables	29,739.67	31,460.69	29,739.67	31,460.69	
ii. Cash and cash equivalent	6,032.49	1,490.88	6,218.59	1,572.33	
iii. Other bank balances	1,403.11	1,329.89	1,403.11	1,329.89	
iv. Loans	66.14	32.19	66.14	32.21	
Other current assets	10,180.85	6,220.04	10,180.25	6,213.18	
Current tax assets (net)	157.11	157.05	157.11	157.05	
Total Current Assets	80,026.03	62,377.64	80,211.53	62,452.25	
TOTAL ASSETS	1,34,158.84	1,16,962.63	1,34,237.40	1,16,936.38	
EQUITY AND LIABILITIES					
Equity					
Equity share capital	1,002.83	1,002.78	1,002.83	1,002.78	
Other equity	65,415.42	59,133.51	65,492.03	59,104.90	
Equity attributable to owners of the parent	66,418.25	60,136.29	66,494.86	60,107.68	
Non controlling interests	-	-	3.81	-	
Total Equity	66,418.25	60,136.29	66,498.67	60,107.68	
Liabilities					
Non-Current Liabilities					
Financial Liabilities					
i. Borrowings	10,503.55	13,049.96	10,503.55	13,049.96	
ii. Other Financial Liabilities	555.36	537.36	555.36	537.36	
iii. Lease liability	1,437.30	1,959.33	1,437.30	1,959.33	
Provisions	1,800.27	1,749.16	1,800.27	1,749.16	
Deferred tax liabilities (net)	1,657.35	777.16	1,657.35	777.16	
Total Non- Current Liabilities	15,953.83	18,072.97	15,953.83	18,072.97	
Current Liabilities					
Financial Liabilities					
i. Borrowings	28,012.69	17,987.50	28,012.69	17,987.50	
ii. Trade payables	-	-	-	-	
Total outstanding dues of micro enterprises and small enterprises	48.13	222.07	48.13	222.07	
Total outstanding dues of other than micro enterprises and small enterprises	19,859.40	15,652.88	19,854.65	15,652.88	
iii. Other financial liabilities	1,602.29	1,518.87	1,602.29	1,518.87	
iv. Lease liability	521.79	622.67	521.79	622.67	
Provisions	451.82	438.09	454.41	440.29	
Other current liabilities	1,104.54	2,311.29	1,104.84	2,311.44	
Current tax liabilities (net)	186.10	-	186.10	-	
Total Current Liabilities	51,786.76	38,753.37	51,784.90	38,755.72	
Total Liabilities	67,740.59	56,826.34	67,738.73	56,828.69	
TOTAL EQUITY AND LIABILITIES	1,34,158.84	1,16,962.63	1,34,237.40	1,16,936.38	



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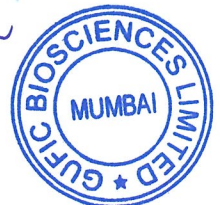
(Rs.in Lakhs)

Audited Standalone and Consolidated Statement of cash flows for the year ended March 31, 2026

31]	Particulars	Standalone		Consolidated	
		Year Ended 31-Mar-26	Year Ended 31-Mar-25	Year Ended 31-Mar-26	Year Ended 31-Mar-25
		(Audited)	(Audited)	(Audited)	(Audited)
A. Cash flows from operating activities					
Profit for the year	6,314.87	6,993.28	6,421.27	6,964.87	
Adjustments for:					
Income tax expense recognised in profit or loss	2,233.63	2,449.47	2,233.63	2,449.47	
Depreciation	3,083.24	2,106.44	3,083.26	2,106.46	
Dividend	(0.04)	-	(0.04)	-	
Interest income on fixed deposits with banks	(101.12)	(93.48)	(101.12)	(93.48)	
Interest income on financial assets carried at amortised cost	(51.27)	(54.72)	(51.27)	(54.72)	
Interest costs on financial liabilities measured at amortised cost	3,545.31	2,311.16	3,545.31	2,311.16	
Non current security deposits at amortised cost	55.64	57.09	55.64	57.09	
Profit on sale of fixed asset	0.40	(11.59)	0.40	(11.59)	
Loss on sale of fixed asset	-	-	-	-	
Sundry credit balances written back	(13.12)	53.99	(13.12)	53.99	
Operating profit before movements in the working capital	15,067.54	13,811.64	15,173.96	13,783.25	
Movements in working capital:					
(Increase)/decrease in trade and other receivables	(2,363.25)	731.10	(2,359.39)	735.48	
(Increase)/decrease in inventories	(10,759.76)	(1,638.69)	(10,759.76)	(1,638.69)	
Increase/ (Decrease) in trade and other payables	3,641.59	1,654.90	3,626.12	1,657.95	
	(9,481.42)	747.31	(9,493.03)	754.73	
Cash generated from / (used in) operations	5,586.12	14,558.95	5,680.93	14,537.98	
Income taxes paid	(1,184.15)	(2,281.18)	(1,184.15)	(2,281.18)	
Net cash generated from / (used in) operating activities (A)	4,401.97	12,277.77	4,496.78	12,256.80	
B. Cash flows from investing activities					
Purchase of property, plant and equipments including capital advances	(3,118.12)	(7,552.34)	(3,118.12)	(7,552.55)	
Purchase of Investment in Equity Shares of Subsidiary	(6.14)	(101.48)	(6.14)	-	
Sale of property, plant and equipments	0.15	476.69	0.15	476.69	
Other dividend received	0.04	-	0.04	-	
Minority in new acquisition	-	-	0.00	0.12	
Balance in earmarked accounts	(73.22)	(95.17)	(73.22)	(95.17)	
Interest income on fixed deposits with banks	100.87	93.18	100.87	93.18	
Net cash used in investing activities (B)	(3,096.42)	(7,179.12)	(3,096.42)	(7,077.73)	
C. Cash flows from financing activities					
Proceeds from issuance of shares	17.45	-	27.47	-	
Proceeds / (Repayment) from current borrowings	10,025.19	(2,354.68)	10,025.19	(2,354.68)	
Proceeds / (Repayment) from non current borrowings	(2,546.41)	1,680.36	(2,546.41)	1,680.36	
Processing fees paid	(21.25)	-	(21.25)	-	
Payment on lease liabilities	(858.00)	(642.98)	(858.00)	(642.98)	
Payment for Interest lease liability	-	(215.02)	0.00	(215.02)	
Dividends paid on equity shares	(100.28)	(100.28)	(100.28)	(100.28)	
Interest paid	(3,280.64)	(2,087.81)	(3,280.64)	(2,087.81)	
Net cash generated from financing activities (C)	3,236.06	(3,720.41)	3,246.08	(3,720.41)	
Net increase in cash and cash equivalents (A + B + C)	4,541.61	1,378.24	4,646.44	1,458.65	
Cash and cash equivalents at the beginning of the year	1,490.88	112.64	1,572.15	113.68	
Cash and cash equivalents at the end of the period	6,032.49	1,490.88	6,218.59	1,572.33	



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4] Notes:

1. The above financial results have been prepared in accordance with the Companies (Indian Accounting Standards), Rules, 2015 (Ind AS) as amended, prescribed under section 133 of Companies Act, 2013, read with rules issued thereunder.
2. The above results for the quarter and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on May 29, 2026. The Statutory Auditors have carried out audit of the results for quarter and year ended March 31, 2026.
3. The Company's business activity falls within a single operating segment i.e. Pharmaceuticals.
4. The Board of Directors at its meeting held on May 29, 2026 has recommended a final dividend of Re. 0.10/- per equity share i.e. @ 10% on the face value of Re. 1/- each, for the financial year 2025-26, subject to the approval of the shareholders at the ensuing Annual General Meeting.
5. The equity shares and basic/diluted earnings per share has been presented in accordance with Ind AS - 33-Earning per share.
6. The figures for the quarter ended March 31, 2026 and March 31, 2025 are balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review.
7. Previous year/quarters figures have been regrouped/reclassified, wherever necessary.

FOR GUFIC BIOSCIENCES LIMITED


PRANAV J. CHOKSI
CEO & WHOLE TIME DIRECTOR
DIN : 00001731



PLACE : MUMBAI
DATE : 29/05/2026

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MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Audited Standalone Financial Results of the Company
Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)
Regulations, 2015, as amended

To
The Board of Directors
Gufic Biosciences Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of **Gufic Biosciences Limited** (hereinafter referred to as the "Company") for the quarter and year ended 31 March 2026 ("the statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

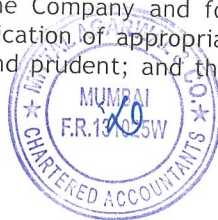
Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results have been prepared on the basis of the standalone financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of





adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2026, which are balancing figures between the audited figures in respect of the full financial year and published unaudited figures for the nine months ended 31 December 2025 which were subject to limited review by us.



For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)

Deepesh Mittal
Partner

Membership No. 539486

Place: Mumbai

Dated: 29/05/2026

UDIN: 26530486 HFEZG7575



MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

Independent Auditor's Report on the Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Gufic Biosciences Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying consolidated financial results of **Gufic Biosciences Limited** (hereinafter referred to as the "Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), for the quarter and year ended 31 March 2026 ("the statement" or "consolidated financial results"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- a. includes the annual financial results of the subsidiaries named;

S no	Name of the Company	Relationship
1	Gufic Prime Private Limited	Subsidiary
2	Gufic UK Limited	Wholly Owned Foreign Subsidiary
3	Veira Life FZE	Wholly Owned Foreign Subsidiary
4	Gufic Ireland Limited	Wholly Owned Foreign Subsidiary

- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended 31 March 2026.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated financial statements.





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of each entity.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and Board of Directors of the Holding Company.
- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the consolidated financial results. We are responsible for the direction, supervision and performance of the audit of financial information of entities included in the consolidated financial results. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

1. The financial results of wholly owned foreign subsidiaries have been prepared in accordance with the accounting principles generally accepted in their respective countries. The management of the Company has converted these financial results of such wholly owned foreign subsidiaries from their local accounting principles to Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013. Our conclusion, insofar as it relates to the balances and affairs of these subsidiaries located outside India, is based on the financial results/statements as certified by the management and the conversion adjustments prepared by them.

Our conclusion is not modified in respect of this matter.





MITTAL AGARWAL & COMPANY

CHARTERED ACCOUNTANTS

2. The consolidated financial results include the results for the quarter ended 31 March 2026, which are balancing figures between the audited figures in respect of the full financial year and published unaudited figures for the nine months ended 31 December 2025 which were subject to limited review by us.

For Mittal Agarwal & Company
Chartered Accountants
(Firm Registration No. 131025W)



Deepesh Mittal

Deepesh Mittal
Partner
Membership No. 539486

Place: Mumbai
Dated: 29/05/2026
UDIN: *26539486ZLRKG9094*

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Corp. Office : SM House, 11 Sahakar Road, Vile Parle (East), Mumbai - 400 057. Tel.: (+91-22) 6726 1000,
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127/LG/SE/MAY/2026/GBSL

May 29, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai - 400 001
Scrip Code: 509079

To,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (E), Mumbai - 400 051
Scrip Symbol: GUFICBIO

Sub.: Declaration under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016

Dear Sir/ Madam,

In compliance with the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I, Pranav Choksi (DIN: 00001731), Chief Executive Officer & Whole Time Director, hereby declare that M/s. Mittal Agarwal & Co., Chartered Accountants (FRN - 131025W), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Financial Year ended March 31, 2026.

Kindly take the same on record.

Thanking You,

Yours faithfully,

For Gufic Biosciences Limited



Pranav J. Choksi
Chief Executive Officer & Whole Time Director
(DIN: 00001731)

Regd. Off. : 37, First Floor, Kamala Bhavan II, S. Nityanand Road, Andheri (East), Mumbai - 400 069.

Plants : Unit No. 1 : N. H. No. 8, Near grid, Kabilpore - 396424, Navsari, Gujarat (INDIA)

Unit No. 2 : Survey No. 171, N. H. No. 8, Near grid, Kabilpore - 396424, Navsari, Gujarat (INDIA)

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