



INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF AMWILL HEALTH CARE LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Amwill Health Care Limited ("the Company") for the half year ended 30 September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed including the manner in which it is to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. The Statement includes the results for the half year ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year ended 31 March 2026 and the published unaudited year to date figures up to the half year ended 30 September 2025, which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For M/s. S K L R & CO LLP

Chartered Accountants

Firm Registration no. W100362

Rakesh

Jugraj Jain

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Rakesh Jain

Partner

Membership No: 123868

UDIN: 26123868REFXKB4539

Date: October 23, 2026

Place: Mumbai



Amwill Health Care Limited
CIN: L36994KA2017PLC105721
 Regd Off. No.90, 4th Floor,
 2nd Main Road, 7th Cross, Chamrajpet,
 Bangalore, Karnataka - 560 018

Statement of Unaudited Financial Results for the half year ended 30 September 2026

(₹ in lakhs)

Sr. No.	Particulars	Half year ended			Year ended
		30-Sep-26	30-Sep-25	31-Mar-26	31-Mar-26
		(Unaudited)	(Unaudited)	(Audited) (Refer note 3)	(Audited)
1	Income				
	(a) Revenue from operations	2,262.86	2,120.50	2,428.73	4,549.23
	(b) Other income	198.72	139.80	152.11	291.91
	Total income	2,461.58	2,260.30	2,580.84	4,841.14
2	Expenses				
	(a) Materials produced	712.13	670.40	716.10	1,386.50
	(b) Changes in inventories of materials in hand	16.38	(58.39)	30.73	(27.66)
	(c) Employee benefits expenses	450.35	424.37	416.19	840.56
	(e) Depreciation and amortisation expenses	24.72	24.37	30.19	54.56
	(f) Other expenses	739.41	673.15	377.42	1,050.57
	Total expenses	1,942.99	1,733.90	1,570.63	3,304.53
3	Profit before tax (1-2)	518.59	526.40	1,010.21	1,536.61
4	Tax expense				
	Current tax	144.05	141.06	258.69	399.75
	- Prior period/year	6.87	-	-	-
	Deferred tax charge/(credit)	0.28	(2.06)	(3.21)	(5.27)
	Total tax expenses	151.20	139.00	255.48	394.48
5	Profit for the period / year (3-4)	367.39	387.40	754.73	1,142.13
6	Paid-up equity share capital (Face value ₹ 10/- per share)				2,000.36
7	Reserve and surplus				6,057.42
	Net worth				8,057.78
8	Earnings per share (Face Value ₹ 10/- per share) (Not annualised for half year)				
	(a) Basic (₹)	1.84	1.94	3.77	5.71
	(b) Diluted (₹)	1.84	1.94	3.77	5.71

The statutory auditor has digitally signed the statement for identification purpose only and this statement should be read in conjunction with their limited review report dated 23 October 2026

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Statement of Unaudited Assets and Liabilities as at 30 September 2026

		(₹ in lakhs)	
	Particulars	As at 30-Sep-26	As at 31-Mar-26
		(Unaudited)	(Audited)
	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	Share capital	2,000.36	2,000.36
	Reserves and Surplus	6,324.79	6,057.42
		8,325.15	8,057.78
2	Non-current liabilities		
	Long-term provisions	34.74	29.80
		34.74	29.80
3	Current liabilities		
	Trade payables		
	- due to micro and small enterprises	50.13	18.40
	- due to other than micro and small enterprises	208.23	225.73
	Other current liabilities	155.25	214.03
	Short-term provisions	20.57	121.29
		434.18	579.45
4	Total Equity and Liabilities (1+2+3)	8,794.07	8,667.03
	ASSETS		
5	Non-current assets		
	Property, plant and equipment		
	- Tangible assets	99.89	109.43
	- Intangible assets	4.53	4.69
	- Capital work in progress	-	-
	- Intangible assets under development	20.46	20.46
	Deferred tax asset (net)	26.66	26.93
	Non-current investments	599.49	250.94
	Other non-current assets	3,401.84	1,074.29
		4,152.87	1,486.74
6	Current assets		
	Inventories	66.57	82.95
	Trade receivables	1,975.72	2,090.12
	Cash and bank balances	2,325.17	4,737.19
	Short-term loans and advances	86.00	228.47
	Current Investments	135.56	-
	Other current assets	52.18	41.56
		4,641.20	7,180.29
7	Total Assets (5+6)	8,794.07	8,667.03

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Unaudited Cash Flow Statement for the half year ended 30 September 2026

(₹ in lakhs)

	Particulars	Period ended 30 September 2026	Period ended 30 September 2025
		(Unaudited)	(Unaudited)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before tax	518.59	526.40
	<u>Adjustments for:</u>		
	Depreciation and amortisation expense	24.72	24.37
	Expired goods written off	10.64	3.42
	Loss on sale of property, plant and equipment	0.68	4.85
	Interest income on bank deposits	(184.86)	(139.80)
	Income from investments (net)	(13.86)	-
	Operating profit before working capital changes	355.91	419.24
	Movements in working capital : [Including Current and Non-current]		
	(Increase)/decrease in Trade receivables	114.43	(115.81)
	(Increase)/decrease in Inventories	5.74	(61.80)
	(Increase)/decrease in Loans and advances	142.47	(156.58)
	(Increase)/decrease in Other assets	9.17	25.56
	Increase/(decrease) in Trade payables	14.25	189.31
	Increase/(decrease) in Other liabilities	(50.51)	70.56
	Increase/(decrease) in Provisions	10.06	7.78
	Cash generated from operations	601.52	378.26
	<u>Adjustments for :</u>		
	Direct taxes paid (including tax deducted at source)	(337.97)	(114.52)
	Net cash generated from operating activities...(A)	263.55	263.74
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of property, plant and equipment and capital expenditure made	(16.12)	(43.70)
	Proceeds from sale of property, plant and equipment	0.39	5.00
	Purchase of investments	(484.11)	(995.04)
	Interest received	165.08	137.66
	Income from investments (net)	13.86	-
	Decrease/(Increase) in bank balances [Current and non-current] (other than cash and cash equivalents)	(1,194.90)	549.14
	Net cash (used in) / from investing activities... (B)	(1,515.80)	(346.94)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Dividend Paid	(100.02)	-
	Net cash (used in) / from financing activities... (C)	(100.02)	-
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	(1,352.27)	(83.20)
	Cash and cash equivalents at beginning of the period/year	1,556.01	205.43
	Cash and cash equivalents at end of the period/year	203.74	122.23
	Net increase / (decrease) in cash and cash equivalents	(1,352.27)	(83.20)

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Notes to cash flow statement

- (a) Cash flow statement has been prepared as per "indirect method" as set out in AS 3 - "Cash Flow Statement"
(b) Breakup of cash and cash equivalent is as given below:

(₹ in lakhs)

Particulars	Period ended 30 September 2026	Period ended 30 September 2025
	(Unaudited)	(Unaudited)
Cash and cash equivalents		
Cash on Hand	8.09	8.00
Balance with bank in current accounts	7.50	21.93
Fixed deposits with bank- Sweep-in facility	188.15	92.30
Net cash and cash equivalents	203.74	122.23

Notes to Unaudited financial results:

- The above unaudited financial results have been reviewed and recommended by Audit Committee and approved by the Board of Directors at their respective meetings held on 23 October 2026.
- The above financial results have been prepared in accordance with recognition and measurement principles laid down in the applicable Accounting Standards (AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act"), as amended, read with relevant rules thereunder.
- The figures of the half year ended 31 March 2026 is balancing figures between audited figures in respect of the full financial year and the published year to date figures up to the half year of the respective financial year, which were subject to limited review.
- The Company is exclusively operating in the business of pharma products. This in the context of Accounting Standard (AS - 17) - "Segment Reporting" constitutes single operating segment. The Company does not have operations outside India, hence Geographical Segment is not applicable.
- The final dividend of ₹0.50 per equity share, representing 5% of the face value of ₹10 per fully paid-up equity share and aggregating to ₹100.02 lakh, for the financial year 2025-26 was approved by the shareholders at the Annual General Meeting held on 14 August 2026 and was subsequently paid on 27 August 2026.
- The Board of Directors, at its meeting held on 23 October 2026, declared an interim dividend of ₹0.50 per equity share (5% of the face value of ₹10 per fully paid-up equity share).
- The figures for the previous period/ year have been regrouped or rearranged or reclassified wherever considered necessary to make them comparable with current periods/ years classification.

**Rakesh
Jugraj Jain**

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Place: Bangalore
Date: 23-10-2026

For and on behalf of the Board
Amwill Health Care Limited

**TARUN
GANDHI**

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Tarun Gandhi
Managing Director
DIN: 07854699