

August 08, 2025

To,

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street, Fort,

Mumbai - 400 001

**National Stock Exchange of India Limited** 

Exchange Plaza, Bandra-Kurla Complex,

Bandra (East), Mumbai - 400 051

Scrip code: 512529 Scrip code: SEQUENT

Subject: Outcome of Board Meeting held on Friday, August 08, 2025, along with Unaudited Standalone & Consolidated Financial Results for the quarter ended June 30, 2025.

Dear Sir/ Madam,

We refer to our letter dated July 31, 2025 regarding the meeting of the Board of Directors ("Board") of the Company scheduled to be held on Friday, August 08, 2025.

Pursuant to Regulation 30 (read with Part A of Schedule III) and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors at its Meeting held today, *inter-alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results for the quarter ended June 30, 2025. In this regard, please find enclosed the following:

- a) Unaudited Consolidated Financial Results along with Independent Auditor's Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended June 30, 2025.
- b) Unaudited Standalone Financial Results along with Independent Auditor's Limited Review Report issued by the Statutory Auditors of the Company for the quarter ended June 30, 2025.

The Board Meeting commenced at 11:15 a.m. and concluded at 12:25 p.m.

Yours faithfully,
For Sequent Scientific Limited

Yoshita Vora Company Secretary & Compliance Officer Encl: A/a

# SRBC&COLLP Chartered Accountants

12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028. India

Tel: +91 22 6819 8000

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

Review Report to The Board of Directors Sequent Scientific Limited

- 1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Sequent Scientific Limited (the "Holding Company") including Sequent Scientific Employee Stock Option Plan Trust (the "Trust") and its subsidiaries (the Holding Company, the Trust and its subsidiaries together referred to as the "Group"), for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

- 4. The Statement includes the results of the entities mentioned in Annexure 1 to the auditor's review report.
- 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 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:

Chartered Accountants

# Sequent Scientific Limited Page 2 of 3

Thirteen subsidiaries, whose unaudited interim financial results include total revenues of Rs. 3,134.60 million, total net profit after tax of Rs. 402.90 million and total comprehensive income of Rs. 402.90 million for the quarter ended June 30, 2025 as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities 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 in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Certain of these subsidiaries are located outside India whose financial results and other financial information have been prepared in accordance with accounting principles generally accepted in their respective countries and which have been audited by other auditors under generally accepted auditing standards applicable in their respective countries. The Holding Company's management has converted the financial results of such subsidiaries located outside India from accounting principles generally accepted in their respective countries to accounting principles generally accepted in India. We have reviewed these conversion adjustments made by the Holding Company's management. Our conclusion in so far as it relates to the balances and affairs of such subsidiaries located outside India is based on the report of other auditors and the conversion adjustments prepared by the management of the Holding Company and reviewed by us.

- 7. The accompanying Statement includes unaudited interim financial results and other financial information in respect of:
  - Sequent Scientific Employee Stock Option Plan Trust, whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net profit after tax of Rs. 0.03 million and total comprehensive income of Rs. 0.03 million for the quarter ended June 30, 2025 and
  - Two subsidiaries, whose interim financial results and other financial information reflect total revenues of Rs. 36.00 million, total net loss after tax of Rs. 0.30 million and total comprehensive expense of Rs. 0.30 million for the quarter ended June 30, 2025.

The unaudited interim financial results and other unaudited financial information of the Trust and these subsidiaries have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement in respect of matters stated in para 6 and 7 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For SRBC & COLLP

**Chartered Accountants** 

ICAI Firm registration number: 324982E/E300003

per Anil Jobanputra

Partner

Membership No.: 110759

UDIN: 25110759BMKXPM9095

Place: Thane

Date: August 8, 2025

Chartered Accountants

Sequent Scientific Limited Page 3 of 3

#### Annexure 1 to Auditor's report

## Name of the Holding Company

1. Sequent Scientific Limited

## Including its following wholly-owned subsidiaries:

- 2. Alivira Animal Health Limited, India
- 3. Sequent Research Limited

#### Including its following subsidiary:

4. Alivira Animal Health Limited, Ireland

## Including its following subsidiaries and sub subsidiaries:

- 5. Vila Viña Participacions, S.L.
- 6. Laboratorios Karizoo, S.A.
- 7. Phytotherapic Solutions S.L.
- 8. Alivira Saude Animal Ltda
- 9. Alivira Saude Animal Brasil Participacoes Ltda
- 10. Expeden Distribuidora De Produtos Veterinarios Ltda
- 11. Provet Veteriner Ürünleri San. Ve Tic. A. Ş.
- 12. Topkim Topkapi Ilaç premiks Sanayi Ve Ticaret A.Ş.
- 13. Laboratorios Karizoo, S.A. de C.V. (Mexico)
- 14. Alivira Animal Health UK Limited
- 15. Alivira Italia S.R.L.
- 16. Alivira Animal Health USA LLC
- 17. Alivira BV
- 18. N-Vet AB
- 19. Bremer Pharma GmbH
- 20. Alivira NV

#### **Including following Trust:**

1. Sequent Scientific Employee Stock Option Plan Trust





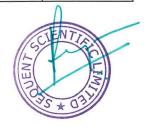
Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in Website: www.sequent.in Tel No.: +91 9391139986 / 22-4111 4777

CIN: L99999TS1985PLC196357

#### STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

(₹ in Million)

					(₹ in Million)
Sr.	Particulars	3 months ended 30-June-2025	Preceding 3 months ended 31-March-2025	Corresponding 3 months ended in previous period 30-June-2024	Previous year ended 31-Mar-2025
No		Unaudited	Audited	Unaudited	Audited
<u> </u>	Revenue from operations (Refer Note 5)	4,414.20	(Refer Note 9) 4,017.00	3,902.10	15,513,70
ii	Other income (Refer Note 7(a) and 7(b))	38.70	16.60	26.80	146.90
iii	Total income (I+II)	4,452.90	4,033.60	3,928.90	15,660.60
IV	Expenses	4 700 00	4 500 00	4 524 00	6 472 70
	(a) Cost of materials consumed	1,796.90 521.00	1,590.00 366.00	1,531.00 682.20	6,173.70 2,125.70
	(b) Purchases of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	27.60	41.40	(70.30)	(180.90)
	(d) Employee benefits expense	790.70	768.10	620.50	2,811.20
	(e) Finance costs	141.60	151.30	163.80	607.50
	(f) Depreciation and amortisation expenses	151.30	161.20	162.50	664.50
	(g) Other expenses	793.20	795.50	711.40	2,995.40
	(h) Net Monetary (gain) / loss on Hyperinflation economy (refer note 8)	(37.10)	(6.40)	7.80	(29.30)
	Total expenses (IV)	4,185.20	3,867.10	3,808.90	15,167.80
٧	Profit / (loss) before tax and exceptional items (III-IV)	267.70	166.50	120.00	492.80
VI	Exceptional items (refer note 6)	(12.50)	(3.40)	-	(49.70)
VII	Profit / (loss) before tax (V-VI)	255.20	163.10	120.00	443.10
\/III	Tax expense / (credit)				
VIII	(a) Current tax	136.30	128.00	111.10	407.20
	(b) Deferred tax	(56.80)	(70.00)	(82.20)	(288.40)
	(c) Adjustment of tax pertaining to earlier period	1	1.30	0.50	1.70
	Total tax expense / (credit) (VIII)	79.50	59.30	29.40	120.50
IX	Profit / (loss) after tax (VII-VIII)	175.70	103.80	90.60	322.60
х	Other comprehensive income / (expense)				
	Items that will not be reclassified to profit or loss				
	(a) Re-measurement gain / (loss) on defined benefits plans	-	(2.30)		(6.50)
	(b) Fair value gain / (loss) from investment in equity instruments	-	(0.60)	1.70	(0.40)
	(c) Income tax relating to items that will not be reclassified to profit or loss	-	0.90	-	2.30
	Items that will be reclassified to profit or loss	400.00	270.40	(151.00)	54.00
	(a) Exchange differences on translation of foreign operations	196.90 120.60	370.40 99.10	(151.90) (157.70)	(265.50)
	(b) Exchange differences on net investment in foreign operations	317.50	467.50	(307.90)	(216.10)
	Total other comprehensive income / (expense) (net of tax)				
ΧI	Total comprehensive income / (expense), net of tax (IX+X)	493.20	571.30	(217.30)	106.50
	Profit / (loss) attributable to:			05.40	040.00
	- Owners of the Company	143.10	93.20	65.10	218.80
	- Non-controlling interest	32.60	10.60	25.50	103.80
	Other comprehensive income / (expense) attributable to:	279.60	452.70	(300.90)	(219.30)
	- Owners of the Company	279.60 37.90	14.80	(7.00)	3.20
	- Non-controlling interest Total comprehensive income / (expense) attributable to:	07.00	11.00	()	
	- Owners of the Company	422.70	545.90	(235.80)	(0.50)
	- Non-controlling interest	70.50	25.40	18.50	107.00
XII	Equity share capital (face value of ₹ 2 each)	500.70	500.60	499.00	500.60
XIII	Other equity				6,544.10
ΧIV	Earnings per equity share:				
-	(face value of ₹ 2 each) (not annualised)	0.57	0.27	0.26	0.88
	(1) Basic (in ₹) (2) Diluted (in ₹)	0.57 0.56	0.37 0.36	0.26	0.88
	See accompanying notes to the unaudited consolidated financial results				





Regd. Office:3rd Floor, Srivalli S Corporate, Plot No. 290, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Hyderabad, Shaikpet, Telangana, India, 500033. E-mail: investorrelations@sequent.in Website: www.sequent.in

CIN: L99999TS1985PLC196357

#### Notes:

1. The above unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 8 August 2025.

2. The above unaudited consolidated financial results include results of subsidiaries. The said financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") 34, prescribed under section 133 of the Companies Act 2013 (the "Act") read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.

3. The Board of Directors monitor the business activity as a single segment viz. Pharmaceuticals, The financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments.

4. Information on Standalone Results:

ticulars	3 months ended 30-June-2025	Preceding 3 months ended 31-March-2025	Corresponding 3 months ended in previous period 30-June-2024	Previous year ended 31-Mar-2025
	Unaudited	Audited (Refer note 9)	Unaudited	Audited
Revenue from operations	410.70	423.30	576.70	1,782.60
Profit / (loss) before tax	47.80	59.10	60.50	220.50
Profit after tax	33.70	42.30	45.00	158.00
Total comprehensive income, (net of tax)	33.70	41.20	44.90	156.50

5. During the quarter ended 30 June 2024, the Group recorded claim from a customer estimating to ₹ 86.10 million (₹ 73.60 million for the year ended 31 March 2025) which is netted from revenue from operations. The Group has intimated the Insurance Company for the claim.

eptional items includes:	Note Reference	3 months ended 30-June-2025	Preceding 3 months ended 31-March-2025	3 months ended in previous period 30-June-2024	(7 in Million)  Previous year ended 31-Mar-2025	
		Unaudited	Audited (Refer note 9)	Unaudited	Audited	
Expenses related to proposed Scheme of Amalgamation	5(a)	12.50	6.30		52.60	
One time settlement cost	6(b)		40.00		40.00	
(Reversal) / Expenses related to operations restructuring drive and closure of Tarapur manufacturing facility	5(c)	-	(35.80)		(35.80	
Insurance claim received related to cyber-attack incident at N-VET AB (overseas subsidiary)	5(d)		(7.10)		(7.10	
Total		12.50	3.40		49.70	

6(a) The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the 'Scheme') amongst the Company, Sequent Research Limited (wholly owned subsidiary of the Company), Viyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Apocure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Geninn Life Sciences Private Limited in terms of Section 230-232 and other applicable provisions of Companies Act, 2013. The Scheme would become effective after receipt of all requisite approvals. Pending receipt of necessary approvals, no effect of the Scheme has been given in the financial results for the quarter ended 30 June 2025. In this regard, the Company has incurred transaction costs pertaining to Scheme amounting to ₹ 12.50 million for quarter ended 30 June 2025 (₹ 6.30 million and ₹ 52.60 million for the quarter and year ended 31 March 2025 respectively)

6(b) During the previous quarter / year ended 31 March 2025, Alivira Animal Health Limited ("AAHL") a wholly owned subsidiary of the Company, had provided for an amount of ₹ 40 million by way of one-time settlement of the disputes in relation to its leasehold land situated at Visakhapatnam.

6(c) During the previous quarter / year ended 31 March 2025, based on confirmation from vendor, the Group has reversed provision by ₹ 35.80 million related to domain expert advisory fees towards revamping of manufacturing and procurement processes

6(d) During the previous quarter / year ended 31 March 2025, the Group has received insurance claim of ₹ 7.10 million related to cyber-attack incident which had previously occurred at its overseas subsidiary N-VET AB in

7(a) During the current quarter ended 30 June 2025, the Group has recognized gain of ₹ 18.20 million under the head 'Other Income' on sale of land/building by Bremer Pharma GmbH (overseas subsidiary in Germany) for consideration of Rs. 26.30 million

7(b) During the year ended 31 March 2024, the Group had decided to transfer leasehold rights and building of manufacturing facility at Tarapur and leasehold rights of AAHL's Ambemath land having a carrying value of ₹ 84 million and ₹ 35,20 million respectively. In this regard, during the previous year ended 31 March 2025, the Group has recognised gain of ₹ 30.50 million under the head "Other Income" on execution of the deed of assignment for transfer of said assets.

8. The Group has applied IND AS 29 'Accounting for Hyperinflationary economies' on Turkish subsidiaries, since the Turkish Lira is a functional currency of these subsidiaries in Turkey which is a hyperinflationary economy. In preparing the consolidated financial results, the non-monetary assets (includes goodwill, property, plant and equipment, etc.), liabilities, owner's equity and statement of profit and loss of the aforesaid subsidiaries have been restated to the measuring unit current as on the reporting date by applying general price index of the Turkish economy. Considering that the presentation currency of consolidated financial results is ₹, the restatement of comparative figures in consolidated financial results is not required.

9. The above results include the results for the quarter ended 31 March 2025 being the balancing figure between audited figures in respect of the full financial year and year to date published figures upto the third quarter of the previous financial year

10. The previous period figures have been regrouped/ re-classified, wherever necessary to conform to current period's presentation.

For SeQuent Scientific Limited

Rajaram Narayanan

Managing Director

Thane, 08 August 2025

Chartered Accountants

12th Floor, The Ruby 29 Senapati Bapat Marg Dadar (West) Mumbai - 400 028, India

Tel: +91 22 6819 8000

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

Review Report to The Board of Directors Sequent Scientific Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Sequent Scientific Limited (the "Company") which includes Sequent Scientific Employee Stock Option Plan Trust (the "Trust") for the quarter ended June 30, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 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 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 Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 5. The accompanying Statement includes unaudited interim financial results and other financial information in respect of Sequent Scientific Employee Stock Option Plan Trust, whose interim financial results and other financial information reflect total revenues of Rs. Nil, total net profit after tax of Rs. 0.03 million and total comprehensive income of Rs. 0.03 million for the quarter ended June 30, 2025.

Chartered Accountants

Sequent Scientific Limited Page 2 of 2

These unaudited interim financial results and other unaudited financial information of the Trust have not been reviewed by any auditors and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the Trust is based solely on such unaudited interim financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these interim financial results and other unaudited financial information of the Trust are not material to the Company.

Our conclusion on the Statement in respect of matter stated in para 5 above is not modified with respect to our reliance on the financial results certified by the Management.

#### For SRBC & COLLP

**Chartered Accountants** 

ICAI Firm registration number: 324982E/E300003

per Anil Jobanputra

Partner

Membership No.: 110759

UDIN: 25110759BMKXPL6116

Place: Thane

Date: August 08, 2025



Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shalkpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in Website: www.sequent.in Tel No.: +91 9391139986 / 22-4111 4777

CIN: L99999TS1985PLC196357

#### STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025

(₹ in Million)

			- 11 4		(₹ in Million)
Sr. No.	Particulars	3 months ended 30-June-2025	Preceeding 3 months ended 31-March-2025	Corresponding 3 months ended in previous period 30-June-2024	Previous year ended 31-March-2025
		Unaudited	Audited (Refer note 6)	Unaudited	Audited
1	Revenue from operations	410.70	423.30	576,70	1,782.60
Н	Other income [refer note 5]	114.80	122.70	108,40	509.40
III	Total income (I+II)	525.50	546.00	685.10	2,292.00
IV	Expenses	terator in a			
	(a) Cost of materials consumed	197.60	214.20	184.20	869.10
	(b) Purchases of stock-in-trade	*	:61	102.80	102.80
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	17.20	8.70	111.70	83.10
	(d) Conversion and processing charges	5.70	8.70	18.10	54.00
	(e) Employee benefits expenses	94.80	105.80	71.30	350.50
	(f) Finance costs	10.80	9.90	8.10	39.60
	(g) Depreciation and amortisation expenses	23.30	23.00	20.00	86.70
		115.80	114.10	108.40	436.90
	(h) Other expenses	5.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0.0	2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	624.60	2,022.70
	Total expenses (IV)	465.20	484.40	624.60	
٧	Profit before tax and exceptional items (III-IV)	60.30	61.60	60.50	269.30
VI	Exceptional items [refer note 4]	(12.50)	(2.50)	02-	(48.80)
VII	Profit before tax (V-VI)	47.80	59.10	60.50	220.50
VIII	Tax expense / (credit)				
	(a) Current tax	8.40	11.10	9.70	38.80
	(b) Deferred tax	5.70	5.70	5.80	23.70
		0.70			141
	(c) Adjustment of tax relating to earlier periods  Total tax expense / (credit) (VIII)	14.10	16.80	15.50	62.50
IX	Profit after tax (VII-VIII)	33.70	42.30	45.00	158.00
х	Other comprehensive income ((expense)				
^	Other comprehensive income / (expense)				
	Items that will not be reclassified to profit or loss		(0.90)		(1.70)
	(a) Re-measurement gain / (loss) on defined benefits plans	*	(0.80)	(0.40)	
	(b) Fair value gain / (loss) from investment in equity instruments		(0,60)	(0.10)	(0.40)
	(c) Income tax relating to items that will not be reclassified to profit or loss	*	0.30	1.5	0.60
	Total other comprehensive income / (expense) (net of tax)	7.	(1.10)	(0.10)	(1.50)
ΧI	Total comprehensive income, net of tax (IX+X)	33.70	41.20	44.90	156.50
XII	Equity share capital (face value of ₹ 2 each)	500.70	500.60	499.00	500.60
XIII	Other equity				10,925.90
		l l			
XIV	Earnings per equity share: (face value of ₹ 2 each) (not annualised)				
	(1) Basic (in ₹)	0.14	0.17	0.18	0.63
	(1) Basic (iii ₹) (2) Diluted (in ₹)	0.13	0.16	0.18	
	See accompanying notes to unaudited standalone financial results				





Regd. Office: 3rd Floor, Srivalli's Corporate, Plot No. 290, SYN 33 34P TO 39, Guttala Begumpet, Jubilee Hills, Shaikpet, Hyderabad-500033, Telangana, India. E-mail: investorrelations@sequent.in Website: www.sequent.in Tel No.: +91 9391139986 / 22-4111 4777

CIN: L99999TS1985PLC196357

#### Notes:

- 1 The above unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 08 August 2025.
- 2 The Standalone financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standard ("Ind AS") 34, prescribed under section 133 of the Companies Act 2013 (the "Act") read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 As the Board of Directors monitors the business activity as a single segment viz. Pharmaceuticals, the financial results are reflective of the disclosure requirements of Ind AS 108 - Operating Segments.
- 4 (a) The Board of Directors of the Company at their meeting held on 26 September 2024 have approved the Composite Scheme of Amalgamation (the Scheme) amongst the Company, Sequent Research Limited (wholly owned subsidiary of the Company), Vlyash Life Sciences Private Limited, Symed Labs Limited, Vandana Life Sciences Private Limited, Appcure Labs Private Limited, Vindhya Pharma (India) Private Limited, SV Labs Private Limited, Vindhya Organics Private Limited, Geninn Life Sciences Private Limited in terms of Section 230-232 and other applicable provisions of Companies Act, 2013. The Scheme would become effective after receipt of all requisite approval. Pending receipt of necessary approvals, no effect of the Scheme has been given in the financial results for the quarter ended 30 June 2025. In this regard, the Company has incurred transaction costs pertaining to Scheme amounting to ₹ 12.50 million for the quarter ended 30 June 2025 (₹ 6.30 million and ₹ 52.60 million for the quarter and year ended 31 March 2025 respectively).
  - (b) During the quarter / year ended 31 March 2025, based on confirmation from vendor, the Company has reversed provision by ₹ 3.80 million related to domain expert advisory fees towards revamping of manufacturing and procurement processes.
- 5 During the previous year ended 31 March 2025, the Company has recognised gain of ₹ 30.50 million under the head 'Other Income' on execution of the deed of assignment for transfer of leasehold rights and building of manufacturing facility at Tarapur.
- The above results include the results for the quarter ended 31 March 2025 being the balancing figures between audited figures in respect of the full financial year and year to date published figures upto the third quarter of the previous financial year.
- 7 The previous period figures have been regrouped / re-classified, wherever necessary to conform to current period's presentation.

For SeQuent Scientific Limited

Rajaram Narayanan Managing Director

Thane, 08 August 2025