



KAPOOR & PAREKH ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Review of Interim Standalone Financial Results

To The Board of Directors of Wanbury Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **WANBURY LIMITED** ("the Company") for the quarter and six months ended 30 September 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial reporting" ("Ind-AS 34"), 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 issue a report 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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. **Material Uncertainty Related to Going Concern**
The Company has been generating profits. However, its current liabilities exceeds its current assets resulting in delayed payments and overdue amounts to trade payables. The Company is taking appropriate steps to raise adequate funds to address the concerns. Hence, the consolidated financial results have been prepared on "going concern" basis.

Our conclusion is not modified in respect of this matter.
5. 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 applicable Indian Accounting Standards and other recognised accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.





KAPOOR & PAREKH ASSOCIATES
CHARTERED ACCOUNTANTS

6. We have not audited or reviewed the comparative standalone financial information appearing in the statement of the corresponding quarter and six months ended 30 September 2023, financial results for the year ended 31 March 2024 and for the quarter ended 30 June 2024.
- a) The standalone financial information of the Company for the corresponding quarter and six months ended 30 September 2023 were reviewed by previous statutory auditors who issued their unmodified conclusion, vide their report dated 20 October 2023.
 - b) The standalone financial information of the Company for year ended 31 March 2024 were audited by previous statutory auditors who issued their unmodified opinion, vide their report dated 16 May 2024.
 - c) The standalone financial information of the Company for the quarter ended 30 June 2024 were reviewed by previous statutory auditors who issued their unmodified conclusion, vide their report dated 12 August 2024.

Our conclusion is not modified in respect of this matter.

For Kapoor & Parekh Associates
Chartered Accountants
ICAI FRN 104803W

Ankit Parekh

Ankit Parekh
Partner

M. No. 160398

UDIN: 24160398BKILY29151



Mumbai, 13 November 2024



Wanbury Limited

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Email : info@wanbury.com
Website : www.wanbury.com

WANBURY LIMITED							
Statement of Unaudited Standalone Financial Results for the quarter and six months ended 30 September 2024							
(₹ in Lakhs)							
Sr. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
	(a) Revenue from operations	16,118.99	13,110.82	14,446.20	29,229.81	29,074.74	57,564.98
	(b) Other income	163.17	94.46	75.57	257.63	137.23	299.00
	Total Income	16,282.16	13,205.28	14,521.77	29,487.44	29,211.97	57,863.98
2	Expenses:						
	(a) Cost of materials consumed	7,682.33	6,419.91	7,574.80	14,102.24	15,849.49	28,921.83
	(b) Purchase of stock-in-trade	319.73	327.55	365.17	647.28	681.99	1,730.34
	(c) Changes in inventories of finished goods, stock in trade and work-in-progress	199.81	(121.98)	(304.66)	77.83	(393.58)	(389.11)
	(d) Employee benefits expense	2,635.05	2,515.16	2,107.15	5,150.21	4,215.45	8,692.43
	(e) Finance costs	1,014.94	759.26	767.13	1,774.20	1,346.07	2,918.11
	(f) Depreciation and amortisation expense	332.40	328.87	324.29	661.27	642.76	1,303.06
	(g) Other expenses	3,281.19	2,872.77	2,969.31	6,153.96	5,652.14	11,609.27
	Total Expenses	15,465.45	13,101.54	13,803.19	28,566.99	27,994.32	54,785.93
	Profit/(Loss) before exceptional items and tax	816.71	103.74	718.58	920.45	1,217.65	3,078.05
	Exceptional Items(Net)	-	-	-	-	-	-
3	Profit/(Loss) before tax	816.71	103.74	718.58	920.45	1,217.65	3,078.05
4	Tax expenses:						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax (Net)	14.86	-	(17.64)	14.86	12.61	38.10
5	Profit/(Loss) after tax	801.85	103.74	736.22	905.59	1,205.04	3,039.95
6	Other comprehensive Income / (Loss)						
	Items that will not be reclassified subsequently to profit or loss	(15.28)	(27.26)	56.53	(42.54)	(40.40)	(109.04)
	Income tax relating to items that will not be reclassified to profit or loss	14.86	-	(17.64)	14.86	12.61	38.10
	Other comprehensive Income / (Loss) net of tax	(0.42)	(27.26)	38.89	(27.68)	(27.79)	(70.94)
7	Total comprehensive Income / (Loss)	801.43	76.48	775.11	877.91	1,177.25	2,969.01
8	Paid up Equity Share Capital (Face Value of ₹ 10 each)	3,276.05	3,274.55	3,273.55	3,276.05	3,273.55	3,274.55
9	Other equity						(480.41)
10	Earnings per share of ₹ 10 each						
	(1) Basic - Before Exceptional Items in ₹	2.44	0.32	2.25	2.76	3.68	9.29
	(2) Basic - After Exceptional Items in ₹	2.44	0.32	2.25	2.76	3.68	9.29
	(1) Diluted - Before Exceptional Items in ₹	2.34	0.31	2.25	2.65	3.68	9.18
	(2) Diluted - After Exceptional Items in ₹	2.34	0.31	2.25	2.65	3.68	9.18

See accompanying notes to the financial results





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WANBURY LIMITED STANDALONE BALANCE SHEET

		(₹ in Lakhs)	
PARTICULARS		As at 30/09/2024 Unaudited	As at 31/03/2024 Audited
A	ASSETS		
	Non-current Assets		
	(a) Property, Plant and Equipment	15,299.21	14,901.99
	(b) Capital work-in-progress	1,579.50	300.59
	(c) Other Intangible assets	23.98	26.60
	(d) Right of use assets	1,210.64	1,753.74
	(e) Financial Assets		
	(i) Investments	203.50	2.55
	(ii) Other financial assets	412.22	691.25
	(f) Deferred tax assets (net)	550.00	550.00
	(g) Income tax assets (net)	122.02	112.60
	(h) Other non-current assets	1,312.41	81.41
	Total Non-current Assets	20,713.48	18,420.73
	Current Assets		
	(a) Inventories	3,763.38	3,602.32
	(b) Financial Assets		
	(i) Trade receivables	11,149.33	8,944.38
	(ii) Cash and cash equivalents	589.47	340.02
	(iii) Bank balances other than (ii) above	585.28	249.69
	(iv) Other financial assets	200.91	91.60
	(c) Other current assets	2,675.79	2,700.57
	Total Current Assets	18,964.16	15,928.58
	Total Assets	39,677.64	34,349.31
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	3,276.05	3,274.55
	(b) Other Equity	598.57	(480.41)
	Total Equity	3,874.62	2,794.14
	Liabilities		
	Non-current Liabilities		
	(a) Financial Liabilities		
	Borrowings	11,875.00	8,200.00
	Lease Liabilities	212.34	393.19
	(b) Provisions	1,710.88	1,551.41
	Total Non Current Liabilities	13,798.22	10,144.60
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,680.93	2,795.20
	(ii) Trade payables		
	a) Total outstanding dues of Micro enterprises and Small enterprises	481.89	699.55
	b) Total outstanding dues of other than Micro enterprises and Small enterprises	13,280.77	15,575.35
	(iii) Lease Liabilities	303.92	260.07
	(iv) Other financial liabilities	1,080.80	579.08
	(b) Other current liabilities	828.97	1,197.26
	(c) Provisions	347.52	304.06
	Total Current Liabilities	22,004.80	21,410.57
	Total Equity and Liabilities	39,677.64	34,349.31





KAPOOR & PAREKH ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Review of Interim Consolidated Financial Results

To The Board of Directors of Wanbury Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Wanbury Limited** (hereinafter referred to as the "the Parent" or "the Company") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the quarter ended and six months ended 30 September 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent'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" ("Ind AS 34"), 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. 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 circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the Parent and the following entities:

Subsidiaries:

- a) Wanbury Holding B.V
- b) Ningxia Wanbury Fine Chemicals Company Limited
- c) Wanbury Global FZE

5. **Material Uncertainty Related to Going Concern**

The Group has been generating profits. However, its current liabilities exceeds its current assets resulting in delayed payments and overdue amounts to trade payables. The Group is taking appropriate steps to raise adequate funds to address the concerns. Hence, the consolidated financial results have been prepared on "going concern" basis.

Our conclusion is not modified in respect of this matter.





KAPOOR & PAREKH ASSOCIATES
CHARTERED ACCOUNTANTS

6. Based on our review conducted and procedures performed 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 Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The Statement includes the interim financial results of three subsidiaries which have not been reviewed, whose interim financial results reflect total assets of Rs. Nil as at 30 September 2024, total revenue of Rs. Nil and Rs. Nil, total net profit / loss after tax of Rs. Nil and Rs. Nil, total comprehensive income of Rs Nil and Rs. Nil, for the quarter and six months ended 30 September 2024 respectively and cash flows (net) of Rs. Nil for the six months ended 30 September 2024 as considered in the Statement.

According to the information and explanations given to us, these unaudited interim financial results, which have been approved and furnished to us by the management, are not material to the Group.

Our conclusion in not modified in respect of this matter.

8. We have not audited or reviewed the consolidated comparative financial information appearing in the statement of the corresponding quarter and six months ended 30 September 2023, financial results for the year ended 31 March 2024 and for the quarter ended 30 June 2024.

a) The consolidated financial information of the Group for the corresponding quarter and six months ended 30 September 2023 were reviewed by previous statutory auditors who issued their unmodified conclusion, vide their report dated 20 October 2023.

b) The consolidated financial information of the Company for year ended 31 March 2024 were audited by previous statutory auditors who issued their unmodified opinion, vide their report dated 16 May 2024.

c) The consolidated financial information of the Group for the quarter ended 30 June 2024 were reviewed by previous statutory auditors who issued their unmodified conclusion, vide their report dated 12 August 2024.

Our conclusion in not modified in respect of this matter.

For Kapoor & Parekh Associates
Chartered Accountants
ICAI FRN 104803W

APKHL

Ankit Parekh
Partner
M. No. 160398

UDIN: 24160398BKIL2A8554



Mumbai, 13 November 2024



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WANBURY LIMITED							
Statement of Unaudited Consolidated Financial Results for the quarter and six months ended 30 September 2024							
(₹ in Lakhs)							
Sr.No.	Particulars	Quarter ended			Six Months ended		Year ended
		30/09/2024	30/06/2024	30/09/2023	30/09/2024	30/09/2023	31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income:						
	(a) Revenue from operations	16,118.99	13,110.82	14,446.20	29,229.81	29,074.74	57,564.98
	(b) Other income	163.17	94.46	75.57	257.63	137.23	299.00
	Total Income	16,282.16	13,205.28	14,521.77	29,487.44	29,211.97	57,863.98
2	Expenses:						
	(a) Cost of materials consumed	7,682.34	6,419.91	7,574.80	14,102.25	15,849.49	28,921.83
	(b) Purchase of stock-in-trade	319.73	327.55	365.17	647.28	681.99	1,730.34
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	199.81	(121.98)	(304.66)	77.83	(393.58)	(389.11)
	(d) Employee benefits expense	2,635.05	2,515.16	2,107.15	5,150.21	4,215.45	8,692.43
	(e) Finance costs	1,014.94	759.26	767.13	1,774.20	1,346.07	2,918.11
	(f) Depreciation and amortisation expense	332.39	328.87	324.29	661.26	642.76	1,303.06
	(g) Other expenses	3,281.19	2,872.77	2,969.31	6,153.96	5,652.14	11,609.27
	Total Expenses	15,465.45	13,101.54	13,803.19	28,556.99	27,994.32	54,785.93
	Profit/(Loss) before exceptional items and tax	816.71	103.74	718.58	920.45	1,217.65	3,078.05
3	Exceptional Items (Net)	-	-	-	-	-	2,555.68
4	Profit/(loss) before tax	816.71	103.74	718.58	920.45	1,217.65	5,633.73
	Tax expenses :						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax(Net)	14.86	-	(17.64)	14.86	12.61	38.10
5	Profit/(Loss) after tax	801.85	103.74	736.22	905.59	1,205.04	5,595.63
6	Other comprehensive Income / (loss)						
	Items that will not be reclassified subsequently to profit or loss:						
	Income tax relating to items that will not be reclassified to profit or loss	(15.28)	(27.26)	56.53	(42.54)	(40.40)	(109.04)
	(b) Items that will be reclassified to profit or loss:						
	Exchange difference on translation of foreign operations	0.00	-	(1.72)	0.00	(0.64)	0.03
	Other comprehensive Income / (Loss) net of tax	(0.42)	(27.26)	37.17	(27.68)	(28.44)	(70.91)
7	Total comprehensive Income / (Loss)	801.43	76.48	773.40	877.91	1,176.61	5,524.72
8	Paid up Equity Share Capital (Face Value of ₹ 10 each)	3,276.05	3,274.55	3,273.55	3,276.05	3,273.55	3,274.55
9	Other Equity	-	-	-	-	-	(480.41)
10	Earnings per share of ₹ 10 each- Not annualised						
	(1) Basic - Before Exceptional Items in ₹	2.44	0.32	2.25	2.76	3.68	9.29
	(2) Basic - After Exceptional Items in ₹	2.44	0.32	2.25	2.76	3.68	17.10
	(3) Diluted - Before Exceptional Items in ₹	2.34	0.31	2.25	2.65	3.68	9.18
	(4) Diluted - After Exceptional Items in ₹	2.34	0.31	2.25	2.65	3.68	16.89

See accompanying notes to the financial results





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WANBURY LIMITED CONSOLIDATED BALANCE SHEET

		(₹ in Lakhs)	
Particulars		As at 30/09/2024 Unaudited	As at 31/03/2024 Audited
A	ASSETS		
	Non-current Assets		
	(a) Property, Plant and Equipment	15,299.21	14,901.99
	(b) Capital work-in-progress	1,579.50	300.59
	(c) Other Intangible assets	23.98	26.60
	(d) Right of use assets	1,210.64	1,753.74
	(e) Financial Assets		
	(i) Investments	203.50	2.55
	(ii) Other financial assets	412.22	691.25
	(f) Deferred tax assets (net)	550.00	550.00
	(g) Income tax assets (net)	122.02	112.60
	(h) Other non-current assets	1,312.42	81.41
	Total Non-current Assets	20,713.49	18,420.73
	Current Assets		
	(a) Inventories	3,763.37	3,602.32
	(b) Financial Assets		
	(i) Trade receivables	11,149.33	8,944.38
	(ii) Cash and cash equivalents	589.47	340.02
	(iii) Bank balances other than (ii) above	585.28	249.69
	(iv) Other financial assets	200.91	91.60
	(c) Other current assets	2,675.79	2,700.57
	Total current Assets	18,964.15	15,928.58
	Total Assets	39,677.64	34,349.31
B	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	3,276.05	3,274.55
	(b) Other Equity	598.57	(480.41)
	Total Equity	3,874.62	2,794.14
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	Borrowings	11,875.00	8,200.00
	Lease Liabilities	212.34	393.19
	(b) Provisions	1,710.88	1,551.41
	Total Non-current liabilities	13,798.22	10,144.60
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	5,680.93	2,795.20
	(ii) Trade payables		
	a) Total outstanding dues of Micro enterprise and Small enterprise	481.89	699.55
	b) Total outstanding dues other than Micro enterprise and Small enterprise	13,280.77	15,575.35
	(iii) Lease Liabilities	303.92	260.07
	(iv) Other financial liabilities	1,080.80	579.08
	(b) Other current liabilities	828.97	1,197.26
	(c) Provisions	347.52	304.06
	Total current liabilities	22,004.80	21,410.57
	Total Equity and Liabilities	39,677.64	34,349.31





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WANBURY LIMITED		
Consolidated Statement of Cash Flows		
	(₹ in Lakhs)	
Particulars	Six months ended 30/09/2024 Unaudited	Six months ended 30/09/2023 Unaudited
A Cash flows from Operating Activities		
Net Profit (Loss) before Tax	920.44	1,217.65
Adjustments for:		
Depreciation and amortisation	661.27	642.76
(Profit) Loss on Fixed Assets Sold (Net)	23.93	8.00
Allowances/(Reversals) for Doubtful debts (Net)	-	15.22
Amounts written off/written back(Net)	(0.03)	0.33
Finance Cost	1,774.20	1,346.07
Unrealised Exchange (Gain) Loss (Net)	(46.24)	4.38
Fair value gain on financial asset measured at fair value	(4.08)	(0.56)
Share based payment expenses/(reversal)	201.09	(123.97)
Interest Income	(38.69)	(21.29)
Amount Written Back	(37.89)	-
Operating Profit (Loss) before Working Capital Changes	3,454.00	3,088.59
Changes in Working Capital:		
Decrease (Increase) in Trade Receivable	(2,261.02)	(795.76)
Decrease (Increase) in Non Current Financial Assets-Loans	(0.49)	(16.66)
Decrease (Increase) in Other Non Current Assets	(429.76)	-
Decrease (Increase) in Other current financial assets	(91.69)	1.85
Decrease (Increase) in Other Current Assets	24.77	(624.82)
Decrease (Increase) in Inventories	(161.06)	(1,318.42)
Increase (Decrease) in Other Current-Financial Liabilities	288.50	(2,427.83)
Increase (Decrease) in Other Current Liabilities	(368.30)	(59.20)
Increase (Decrease) in Non Current Provisions	116.93	88.00
Increase (Decrease) in Current Provisions	43.47	88.86
Increase (Decrease) in Trade Payables	(2,462.82)	1,315.03
Increase (Decrease) in Foreign Currency Translation Reserve	0.00	(0.64)
Cash Generated from (Used in) Operations	(1,847.47)	(661.00)
Direct Taxes Paid (Net of Refunds/Prior Years Adjustments)	(9.42)	(6.84)
Net Cash generated from (Used in) Operating Activities	(1,856.89)	(667.84)
B Cash flows from Investing Activities		
Capital Expenditure on Property, Plant & Equipment including Capital Advances	(2,345.81)	(1,112.76)
Proceeds from Sale of Property, Plant & Equipment	18.87	10.25
Interest Income Received	22.51	11.45
Bank Balance not considered as Cash and Cash Equivalents (Net)	(57.52)	(93.36)
Investment in mutual fund	(196.88)	-
Net Cash generated from (Used in) Investing Activities	(2,558.83)	(1,184.42)
C Cash flows from Financing Activities		
Interest and Other Finance Cost	(1,721.03)	(1,572.76)
Proceeds from issue of equity shares	1.50	3.00
Payment of Lease liability (including Interest)	(166.85)	(153.68)
Proceeds/(Repayment) of Borrowings	6,551.55	(5,351.67)
Proceeds from issue of debentures	-	9,500.00
Net Cash generated from (Used in) Financing Activities	4,665.17	2,424.90
Net Increase (Decrease) in Cash & Cash Equivalents	249.45	572.63
Cash and Cash equivalents as at the beginning of the period	340.02	149.43
Cash and Cash Equivalents as at the end of the period	589.47	722.06





Wanbury Limited

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Statement of Consolidated Unaudited Financial Results for the quarter and six months ended 30 September 2024

Notes :-

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 13 November 2024.
- 2) The consolidated financial results of Wanbury Limited or the Company or the Holding Company and its wholly owned subsidiaries (together referred to as "the Group") have been prepared as per Ind AS 110 on Consolidated Financial Statements. There is no minority interest.
- 3) These results are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles, practices and policies generally accepted in India.
- 4) The Group has only one segment of activity namely "Pharmaceuticals".
- 5) During the quarter ended 30 September 2024, 15,000 (Pr. Yr. 30,000) equity shares of ₹ 10 each fully paid up, were allotted by the Holding Company upon exercise of vested options pursuant to the "Wanbury ESOP-2016", resulting in an increase in the paid-up share capital by ₹ 1.5 Lakhs (Pr. Yr. ₹ 3 Lakhs) and Securities Premium account by ₹ 9.48 Lakhs (Pr. Yr. ₹ 22.87 Lakhs).
- 6) The figures of previous periods/year have been re-grouped / re-classified wherever necessary, to correspond with figures of the current period.

Place : Mumbai
Date: 13 November 2024

K. Chandran
Vice Chairman
(DIN : 00005868)

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Wanbury Limited

Regd. Office : BSEL Tech Park, B-wing
 10th Floor, Sector-30 A,
 Opp. Vashi Railway Station,
 Vashi Navi Mumbai 400 703
 Maharashtra, INDIA
 Tel. : +91-22-6794 2222
 +91-22-7196 3222
 CIN L51900MH1988PLC048455
 Email : info@wanbury.com
 Website : www.wanbury.com

WANBURY LIMITED		
Standalone Statement of Cash Flows		
(₹ in Lakhs)		
Particulars	Six months ended 30/09/2024 Unaudited	Six months ended 30/09/2023 Unaudited
A Cash flows from Operating Activities		
Net Profit /(Loss) before Tax	920.45	1,217.65
Adjustments for:		
Depreciation and amortisation	661.27	642.76
(Profit)/Loss on sale/discard of Property, Plant & Equipments (Net)	23.93	8.00
Allowances/(Reversal) for doubtful debts (Net)	-	15.22
Amounts written off/written back(net)	(0.03)	0.33
Finance Cost	1,774.20	1,346.07
Unrealised Exchange (Gain)/ Loss (Net)	(46.24)	4.38
Fair value (gain)/loss on financial asset measured at fair value	(4.08)	(0.56)
Share based payment expenses/(reversal)	201.09	(123.97)
Interest Income	(38.69)	(21.29)
Amount Written Back	(37.89)	-
Operating Profit (Loss) before Working Capital Changes	3,454.01	3,088.59
Changes in Working Capital:		
Decrease/(Increase) in Trade Receivable	(2,261.04)	(795.76)
Decrease/(Increase) in Non Current Financial Assets-Loans	(0.49)	(16.67)
Decrease/(Increase) in Other Non Current Assets	(429.76)	-
Decrease/(Increase) in Other current financial assets	(91.69)	1.85
Decrease/(Increase) in Other Current Assets	24.78	(625.72)
Decrease/(Increase) in Inventories	(161.07)	(1,318.42)
Increase/(Decrease) in Other Current-Financial Liabilities	288.50	(2,427.83)
Increase/(Decrease) in Other Current Liabilities	(368.29)	(59.20)
Increase/(Decrease) in Non Current Provisions	116.93	88.00
Increase/(Decrease) in Current Provisions	43.46	88.86
Increase/(Decrease) in Trade Payables	(2,462.81)	1,315.27
Cash Generated from (Used in) Operations	(1,847.47)	(661.01)
Direct Taxes Paid (Net of Refunds/Prior Years Adjustments)	(9.42)	(6.84)
Net Cash generated from (Used in) Operating Activities	(1,856.89)	(667.84)
B Cash flows from Investing Activities		
Capital Expenditure on Property, Plant & Equipment including Capital Advances	(2,345.81)	(1,112.76)
Proceeds from Sale of Property, Plant & Equipment	18.87	10.25
Interest Income Received	22.51	11.45
Bank Balance not considered as Cash and Cash Equivalents (Net)	(57.52)	(93.36)
Investment in Mutual Fund	(196.88)	-
Net Cash generated from (Used in) Investing Activities	(2,558.83)	(1,184.42)
C Cash flows from Financing Activities		
Interest and Other Finance Cost	(1,721.03)	(1,572.76)
Proceeds from issue of equity shares	1.50	3.00
Payment of Lease liability (including Interest)	(166.85)	(153.68)
Proceeds/(Repayment) of Borrowings	6,551.55	(5,351.67)
Proceeds from issue of debentures	-	9,500.00
Net Cash generated from (Used in) Financing Activities	4,665.17	2,424.90
Net Increase (Decrease) in Cash & Cash Equivalents	249.45	572.64
Cash and Cash equivalents as at the beginning of the period	340.02	145.56
Cash and Cash Equivalents as at the end of the period	589.47	718.19





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Wanbury Limited

Statement of Standalone Unaudited Financial Results for the quarter and six months ended 30 September 2024

Notes :-

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 13 November 2024.
- 2) These results are prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind 34") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles, practices and policies generally accepted in India.
- 3) The Company has only one segment of activity namely "Pharmaceuticals".
- 4) During the quarter ended 30 September 2024, 15,000 (Pr. Yr. 30,000) equity shares of ₹ 10 each fully paid up, were allotted upon exercise of vested options pursuant to the "Wanbury ESOP-2016", resulting in an increase in the paid-up share capital by ₹ 1.5 Lakhs (Pr. Yr. ₹ 3 Lakhs) and Securities Premium account by ₹ 9.48 Lakhs (Pr. Yr. ₹ 22.87 Lakhs).
- 5) The figures of previous periods/year have been re-grouped / re-classified wherever necessary, to correspond with figures of current period.

Place : Mumbai
Date : 13 November 2024

For Wanbury Ltd.

K. Chandran
Vice Chairman
(DIN : 00005868)

