



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 ended 30 June 2025 ("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. 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.
5. Other Matters:
 - 5.1 Attention is drawn to the fact that the figures for the quarter ended 31 March 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.





KAPOOR & PAREKH ASSOCIATES
CHARTERED ACCOUNTANTS

5.2 We have not reviewed the comparative standalone financial information appearing in the statement of the corresponding quarter ended 30 June 2024.

The standalone financial information of the Company for the corresponding 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 matters specified in paragraph 5 above.

For Kapoor & Parekh Associates
Chartered Accountants
ICAI FRN 104803W

ARKU

Ankit Parekh
Partner

M. No. 160398

UDIN: 25160398 8M0U2P3439



Mumbai, 04 August 2025



Wanbury Limited

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CIN L51900MH1988PLC048455
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Website : www.wanbury.com

WANBURY LIMITED Statement of Unaudited Standalone Financial Results for the Quarter ended 30 June 2025

Sr. No.	Particulars	Quarter ended				(₹ in Lakhs)
		30/06/2025	31/03/2025	30/06/2024	31/03/2025	Year ended
		Unaudited	Audited	Unaudited	Audited	
1	Income:					
	(a) Revenue from operations	16,318.40	17,199.95	13,110.82		59,951.42
	(b) Other income	34.79	184.43	94.46		349.33
	Total Income	16,353.19	17,384.38	13,205.28		60,300.75
2	Expenses:					
	(a) Cost of materials consumed	7,278.41	7,594.54	6,419.91		27,788.20
	(b) Purchase of stock-in-trade	309.73	389.35	327.55		1,507.59
	(c) Changes in inventories of finished goods, stock in trade and work-in-progress	(53.58)	448.11	(121.98)		151.14
	(d) Employee benefits expense	2,868.64	2,642.14	2,515.16		10,423.76
	(e) Finance costs	754.03	904.24	759.26		3,695.07
	(f) Depreciation and amortisation expense	364.37	337.42	328.87		1,331.11
	(g) Other expenses	3,471.01	3,163.17	2,872.77		12,448.81
	Total Expenses	14,992.61	15,478.97	13,101.54		57,345.68
3	Profit before tax	1,360.58	1,905.41	103.74		2,955.07
4	Tax expenses:					
	(a) Current Tax	-	586.09	-		586.09
	(b) Deferred Tax (Net)	11.53	(706.33)	-		(684.03)
5	Profit after tax	1,349.05	2,025.64	103.74		3,053.01
6	Other comprehensive Income / (Loss)					
	Items that will not be reclassified to profit or loss					
	- Actuarial gain/ loss on defined benefit obligation	(24.30)	8.97	(27.26)		(54.84)
	Income tax effect on above	8.49	(3.14)	-		19.16
	Items that will be reclassified subsequently to profit or loss					
	- The effective portion of gain and losses on hedging instruments in a cash flow hedge.	(8.70)	(1.80)	-		(1.80)
	Income tax effect on above	3.04	0.63	-		0.63
	Other comprehensive Income / (Loss) net of tax	(21.47)	4.66	(27.26)		(36.85)
7	Total comprehensive Income	1,327.58	2,030.30	76.48		3,016.16
8	Paid up Equity Share Capital (Face Value of ₹ 10 each)	3,287.70	3,277.05	3,274.55		3,277.05
9	Other equity					2,650.13
10	Earnings per share of ₹10 each(not annualised for the quarter)					
	(1) Basic - ₹	4.12	6.18	0.32		9.32
	(2) Diluted - ₹	3.95	5.98	0.31		8.98

See accompanying notes to the financial results





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Wanbury Limited

Statement of Unaudited Standalone Financial Results for the quarter ended 30 June 2025

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 4 August 2025.
- 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) The Company has two USFDA approved manufacturing facilities at Tanuku, Andhra Pradesh and Patalganga, Maharashtra.
- 5) During the quarter 1,06,500 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 ₹ 10.65 Lakhs and Securities Premium account by ₹ 144.31 Lakhs.
- 6) The figures for the fourth quarter ended 31 March 2025 in the above financial result are the balancing figures between audited figures for the full financial year and year to date unaudited figures published up to nine months ended 31 December 2024 which were subjected to limited review.
- 7) The figures of previous periods/year have been re-grouped / re-classified wherever necessary, to correspond with figures of current period.

Place : Mumbai

Date: 4 August 2025

For Wanbury Ltd.

K. Chandran
Whole Time Director
(DIN : 00005868)





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 30 June 2025 ("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. 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.





KAPOOR & PAREKH ASSOCIATES
CHARTERED ACCOUNTANTS

6. Other Matters:

6.1 Attention is drawn to the fact that the figures for the quarter ended 31 March 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

6.2 The Statement includes the interim financial results of three subsidiaries which have not been reviewed, whose interim financial results reflects total revenue of Rs. Nil, total net profit / loss after tax of Rs. Nil, total comprehensive income of Rs Nil, for the quarter ended 30 June 2025 respectively, 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.

6.3 We have not reviewed the comparative consolidated financial information appearing in the statement of the corresponding quarter ended 30 June 2024.

The consolidated financial information of the Group for the corresponding 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 matters specified in paragraph 6 above.

For Kapoor & Parekh Associates
Chartered Accountants
ICAI FRN 104803W

Ankit Parekh

Ankit Parekh
Partner

M. No. 160398

UDIN: 251603988M0U201217



Mumbai, 04 August 2025



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WANBURY LIMITED Statement of Unaudited Consolidated Financial Results for the Quarter ended 30 June 2025

(₹ in Lakhs)

Sr.No.	Particulars	Quarter ended			Year ended
		30/06/2025	31/03/2025	30/06/2024	31/03/2025
		Unaudited	Audited	Unaudited	Audited
1	Income:				
	(a) Revenue from operations	16,318.40	17,199.95	13,110.82	59,951.42
	(b) Other income	34.79	184.43	94.46	349.33
	Total Income	16,353.19	17,384.38	13,205.28	60,300.75
2	Expenses:				
	(a) Cost of materials consumed	7,278.41	7,594.54	6,419.91	27,788.20
	(b) Purchase of stock-in-trade	309.73	389.35	327.55	1,507.59
	(c) Changes in inventories of finished goods, work-in-progress and stock in trade	(53.58)	448.11	(121.98)	151.14
	(d) Employee benefits expense	2,868.64	2,642.14	2,515.16	10,423.76
	(e) Finance costs	754.03	904.24	759.26	3,695.07
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	Items that will not be reclassified to profit or loss:				
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	Income tax effect on above	8.49	(3.14)	-	19.16
	Items that will be reclassified subsequently to profit or loss:				
	- The effective portion of gain and losses on hedging instruments in a cash flow hedge.	(8.70)	(1.80)	-	(1.80)
	Income tax effect on above	3.04	0.63	-	0.63
	Other comprehensive Income / (Loss) net of tax	(21.47)	4.66	(27.26)	(36.85)
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9	Other Equity				2,650.13
10	Earnings per share of ₹ 10 each (not annualised for the quarter)				
	(1) Basic - ₹	4.12	6.18	0.32	9.32
	(2) Diluted - ₹	3.95	5.98	0.31	8.98

See accompanying notes to the financial results





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Statement of Unaudited Consolidated Financial Results for the quarter ended 30 June 2025

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 4 August 2025.
- 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) The Holding Company has two USFDA approved manufacturing facilities i.e. Tanuku, Andhra Pradesh and Patalganga, Maharashtra.
- 6) During the quarter 1,06,500 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 ₹ 10.65 Lakhs and Securities Premium account by ₹ 144.31 Lakhs.
- 7) The figures for the fourth quarter ended 31 March 2025 in the above financial result are the balancing figures between audited figures for the full financial year and year to date unaudited figures published up to nine months ended 31 December 2024 which were subjected to limited review.
- 8) 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: 4 August 2025


K. Chandran
Whole Time Director
(DIN : 00005868)

