GUJARAT TERCE LABORATORIES LIMITED

Statement of Unaudited Standalone Financial Results for the Quarter/Half Year Ended 30/09/2026. [Rs.In Lakhs except per share detail]

	Particulars	Quarter ended			Half Year ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	1	2	3	4	5	6	7
I.	Revenue from operations	1,277.71	900.24	1,292.63	2,177.95	2,377.99	4,747.27
II.	Other income	10.64	48.23	5.52	58.87	15.00	34.04
III.	**Total Revenue (I+II)**	**1,288.35**	**948.47**	**1,298.15**	**2,236.82**	**2,392.99**	**4,781.31**
IV.	**Expenses:**						
	a) Cost of Material consumed	16.67	13.51	129.93	30.18	328.31	607.49
	b) Purchase of stock in trade	373.01	256.13	274.78	629.14	533.77	1,148.07
	c) Changes in inventories of finished goods WIP and stock in trade	25.17	52.87	26.93	78.04	11.62	(42.15)
	d) Employees benefits expenses.	426.46	372.64	416.60	799.10	791.46	1,606.63
	e) Finance Costs	3.74	3.24	6.50	6.98	11.43	17.95
	f) Depreciation and amortisation exp.	10.57	10.57	9.62	21.14	19.23	42.27
	g) Other Expenses	270.72	254.39	255.45	525.11	525.93	1,052.43
	Total Expenses	**1,126.34**	**963.35**	**1,119.81**	**2,089.69**	**2,221.75**	**4,432.69**
V	**Profit/(Loss) before exceptional and**						
	Extra ordinary items and Taxes.(III - IV)	**162.01**	**(14.88)**	**178.34**	**147.13**	**171.24**	**348.62**
VI	Exceptional items.	-	-	-	-	-	45.39
VII	**Profit/(Loss) before extraordinary items**	**162.01**	**(14.88)**	**178.34**	**147.13**	**171.24**	**303.23**
	and Tax (V-VI)						
VIII	Extraordinary items	-	-	-	-	-	-
IX	**Profit/(Loss) before Tax (VII-VIII)**	**162.01**	**(14.88)**	**178.34**	**147.13**	**171.24**	**303.23**
X	**Tax Expenses**						
	1) Current Tax	36.68	-	44.04	36.68	44.04	108.78
	2) Deferred Tax	(6.59)	2.93	(6.06)	(3.66)	(8.81)	(25.72)
	3) Income-Tax of Earlier Year	-	-	-	-	-	-
XI	**Profit/(Loss) for the period from continuing**						-
	operations (IX-X)	**131.92**	**(17.81)**	**140.36**	**114.11**	**136.01**	**220.17**
XII	**Other Comprehensive Income**						
	A. (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclssified to profit or loss	-	-	-	-	-	-
	B. (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that wil be reclassified to profit or loss	-	-	-	-	-	-
XIII	**Other Comprehensive Income for the period, net of tax**	-	-	-	-	-	-
XIV	**Total Comprehensive Income for the period (XI+XII)**	**131.92**	**(17.81)**	**140.36**	**114.11**	**136.01**	**220.17**
XV	**Paid up Equity Capital (at par value of Rs. 10 each)**	779.13	779.13	742.03	779.13	742.03	779.13
XVI	**Earning per equity share**						
	a) Basic	1.69	-0.23	1.89	1.46	1.83	2.92
	b) Diluted	1.69	-0.23	1.80	1.46	1.75	2.92
	(See accompanying notes to the Financial Results)						

Place:Ahmedabad
Date: 05/11/2026

For, Gujarat Terce Laboratories Limited

GUJARAT TERCE LABORATORIES LIMITED AHMEDABAD

Aalap Prajapati
Managing Director & CEO
DIN: 08088327

Notes:

1. The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on November 05, 2026.
2. The Limited Review Report for the quarter and half year ended on 30.09.2026 has been carried out by the statutory auditor, as required under Regulation 33 of SEBI (LODR) Regulation, 2015.
3. The Company has adopted Indian Accounting Standard ('Ind AS") notified by the Ministry of Corporate Affairs with effect from April 01, 2017 and accordingly these Unaudited financial results of the company for the quarter ended 30.09.2026 has been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.
4. The Company is operating in single (Pharmaceutical) segment, so above Unaudited Financial Results are for single segment only.
5. The figures of the previous quarter / periods has been regrouped/reclassified, wherever necessary.

Regd. Office & Factory: 122/2 Ravi Estate, Bileshwarpura, Chhatral, Ta.: Kalol, Dist.: Gandhinagar (Guj.) INDIA.
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GUJARAT TERCE LABORATORIES LIMITED

	Statement of Standalone Cash Flows for the half-year ended 30th September 2026		
	PARTICULARS	30th September 2026	31st March 2026
		Unaudited	Audited
A.	**Cash Flow from Operating Activities**		
	Net Profit before tax (as per Statement of Profit and Loss)	**147.13**	**303.24**
	Adjustments for non-cash/non-trade items:		
	Depreciation & Amortization Expenses	21.14	42.27
	Finance Costs	6.98	17.95
	Interest received	(7.74)	(16.73)
	Rental income	(1.25)	-
	Net gain/loss on current investments	(24.72)	(5.56)
	Net gain/loss on disposal of tangible fixed assets	-	(0.28)
	Operating profits before Working Capital Changes	**141.54**	**340.89**
	Adjusted For:		
	(Increase)/Decrease in trade receivables	(74.56)	20.19
	Increase/(Decrease) in trade payables	250.72	(203.46)
	(Increase)/Decrease in inventories	80.74	(4.81)
	Increase/(Decrease) in other current liabilities	182.19	(14.47)
	Increase/(Decrease) in short term loans & advances	-	50.00
	(Increase)/Decrease in other current assets	(182.21)	(16.87)
	Cash generated from Operations	**398.42**	**171.47**
	Income tax paid	**(8.10)**	**-**
	Net Cash flow from Operating Activities (A)	**390.32**	**171.47**
B.	**Cash Flow from Investing Activities**		
	Purchase of tangible assets	(0.10)	(3.05)
	Sale of tangible assets	-	0.90
	Purchase/(Sale) of non-current investments	(0.01)	(0.02)
	Purchase/(Sale) of current investments	(485.18)	(83.64)
	Interest Received	7.74	16.73
	Rental income	1.25	-
	Net gain/loss on current investments	24.72	5.56
	Cash advances and loans made to other parties (net)	-	44.41
	Other cash flows from investing activities	(0.95)	8.32
	Net Cash used in Investing Activities (B)	**(452.53)**	**(10.79)**
C.	**Cash Flow from Financing Activities**		
	Finance Cost	(6.98)	(17.95)
	Proceeds from issue of equity shares	-	104.87
	Increase in/(Repayment of) Short-term Borrowings	(125.21)	84.28
	Increase in/(Repayment of) Long-term borrowings	-	(83.84)
	Other cash flows from financing activities	-	(40.00)
	Net Cash used in Financing Activities (C)	**(132.19)**	**47.36**
D.	**Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)**	**(194.40)**	**208.04**
E.	Cash & Cash Equivalents at Beginning of period	285.98	77.94
F.	Cash & Cash Equivalents at End of period	91.58	285.98
G.	**Net Increase/(Decrease) in Cash & Cash Equivalents (F-E)**	**(194.40)**	**208.04**

Place:Ahmedabad

Date: 05/11/2026

For, Gujarat Terce Laboratories Limited

GUJARAT TERCE LABORATORIES LIMITED AHMEDABAD

Aalap Prajapati

Managing Director & CEO

DIN: 08088327

Note: The above Cash Flow Statement has been prepared as per 'Indirect Method' as set out in Ind AS 7, Statement of Cash Flows.

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GUJARAT TERCE LABORATORIES LIMITED

Unaudited Standalone Statement of Assets and Liabilties as on 30th September, 2026

(Rs. In Lakhs)

	Particulars	As at 30.09.2026	As at 31.03.2026
	1	2	3
A	**ASSETS**	Unaudited	Audited
1	**Non-current assets**		
	(a) Fixed assets		
	(i) Property, Plant & Equipment	303.85	324.89
	(ii) Capital work in Progress	-	-
	(iii) Other Intangible Assets	-	-
	(b) Financial Assets		
	(i) Investment	0.39	0.38
	(ii) Loans	171.16	171.16
	(iii) Other Financial Assets	8.20	7.25
	(c) Deffered Tax Assets(Net)	73.93	70.27
	(d) Other Non Current Assets	440.35	440.35
	Total non-current assets	**997.88**	**1,014.30**
2	**Current assets**		
	(a) Inventories	291.85	372.59
	(b) Financial Assets		
	(i) investment	619.96	134.78
	(ii) Trade receivables	561.22	486.66
	(iii) Cash and cash equivalents	91.58	285.98
	(iv) Other Bank Balances		
	(v) Loans	17.33	17.33
	(vi) Other Financial Assets	-	-
	(vii) Current Tax Assets (Net)	-	-
	(c) Other current assets	325.69	143.48
	Total current assets	**1,907.63**	**1,440.82**
	Total ASSETS	**2,905.51**	**2,455.12**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share capital	779.13	779.13
	(b) Other Equity	307.79	193.68
	(c) Money Received Against Share Warrants		
	Total Equity	**1,086.92**	**972.81**
2	**Liabilites**		
3	**Non-current liabilities**		
	(a) Financial Liabilities	3.00	3.00
	(b) Deferred tax liabilities (net)		
	(c) Long-term provisions	235.52	235.52
	(d) Other Financial Liabilities	149.23	149.23
	Total non-current liabilities	**387.75**	**387.75**
4	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowing	1.42	126.63
	(ii) Trade payables		
	a Total outstanding Dues of Micro & Small enterprise	399.11	168.11
	b Total outstanding Dues of Creditors other than Micro & Small enterprise	86.95	67.23
	(iii) Other Financial Liabilities		
	(b) Short-term provisions	633.87	672.86
	(c) Other Current Liabilities	272.81	51.63
	(d) Current tax liabilities (net)	36.68	8.10
	Total current liabilities	**1,430.84**	**1,094.56**
	Total Equity and Liabilities	**2,905.51**	**2,455.12**

Place:Ahmedabad
Date: 05/11/2026

GUJARAT TERCE LABORATORIES LIMITED AHMEDABAD

For, Gujarat Terce Laboratories Limited

Aalap Prajapati
Managing Director & CEO
DIN: 08088327

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Limited Review Report for unaudited standalone half-yearly results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended.

We have reviewed the accompanying statement of unaudited financial results of **Gujarat Terce Laboratories Limited** for the half-year ended on 30th September 2026. This statement is the responsibility of the management of the company and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We have conducted our review of the statement in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. Our review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 5 Nov 2026
Place: Anand

For, Shah Doshi Patel & Associates LLP
Chartered Accountants
FRN: W101155

SHAH DOSHI PATEL & ASSOCIATES LLP
CA INDIA
FRN : W101155

Param Doshi, FCA
Partner
Mem. No: 185648
UDIN: 26185648YRYFCZ1143