

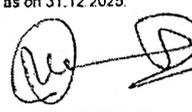
EVEREST ORGANICS LIMITED (CIN : L24230TG1993PLC015426)
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025

(Rs. in Lakhs except per share)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st Dec 2025 (UnAudited)	30th Sep 2025 (UnAudited)	31st Dec,2024 (UnAudited)	31st Dec 2025 (UnAudited)	31st Dec 2024 (UnAudited)	31st Mar,2025 (Audited)
	INCOME						
1	Revenue from Operations	4,259.41	5,100.22	4,205.11	14,740.95	11,854.42	15,947.90
	Other Income	24.80	28.93	0.47	108.70	47.08	69.59
	Total income	4,284.22	5,129.15	4,205.58	14,849.65	11,901.49	16,016.59
2	Expenses						
	Cost of Material Consumed	2,732.54	2,954.58	2,444.23	9,226.63	7,513.23	9,749.99
	Purchases of stock in trade	-	-	90.23	266.15	(148.08)	104.31
	Changes in inventories of finished goods, Work-in-progress and stock-in-trade	(121.88)	322.48	332.81	1,166.83	1,208.28	1,635.27
	Employee benefits expenses	389.97	380.87	140.40	377.01	404.33	518.99
	Finance Cost	123.28	123.06	146.83	455.28	440.48	596.24
	Depreciation and amortisation expenses	152.20	151.56	146.83	455.28	440.48	596.24
	Other expenses	904.36	929.25	936.05	2,670.21	2,902.37	3,736.04
	Total Expenses	4,180.49	4,861.78	4,090.55	14,262.12	12,320.61	16,340.84
3	Profit/(Loss) before Exceptional Items and tax (1-2)	103.72	267.37	115.03	587.53	(419.11)	(324.26)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3-4)	103.72	267.37	115.03	587.53	(419.11)	(324.26)
6	Extraordinary items	-	-	-	-	-	-
7	Profit/(Loss) before tax (5+6)	103.72	267.37	115.03	587.53	(419.11)	(324.26)
8	Tax expenses						
	1) Current Tax	48.09	90.67	-	174.89	-	-
	2) Deferred Tax	20.01	61.11	1.04	120.91	1.20	(195.22)
9	Profit/(Loss) for the period from Continuing Operation (7-8)	35.63	115.59	113.99	291.73	(420.32)	(129.03)
10	Profit (loss) from discontinued operation	-	-	-	-	-	-
11	Tax expense of discontinued operations	-	-	-	-	-	-
12	Profit (loss) from discontinued operations after tax	-	-	-	-	-	-
13	Profit (loss) for the period (9+12)	35.63	115.59	113.99	291.73	(420.32)	(129.03)
14	Profit or loss for the period attributable to						
	Shareholders of the Company	35.63	115.59	113.99	291.73	(420.32)	(129.03)
	Non-Controlling Interest	-	-	-	-	-	-
15	Other Comprehensive Income						
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(215.99)
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	56.16
B	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income	-	-	-	-	-	(289.87)
16	Total Comprehensive Income for the period (13+15)	35.63	115.59	113.99	291.73	(420.32)	(129.03)
17	Total Comprehensive Income for the period attributable to (Comprising Profit (loss) and other Comprehensive Income for the Period)	-	-	-	-	-	-
	Shareholders of the Company	-	-	-	-	-	-
	Non-Controlling Interest	-	-	-	-	-	-
18	Paid-up equity share capital (Ordinary Shares of Rs. 10/- each)	971.05	971.05	600.00	971.05	800.00	971.05
19	Reserves excluding Revaluation Reserves	6,315.37	6,279.74	3,363.67	6,315.37	3,363.67	6,023.64
20(i)	Earnings/ (loss) Per Equity Share for Continuing Operations (Not Annualised)-(Rs.)						
	Basic	0.37	1.19	1.42	3.00	(5.25)	(2.97)
	Diluted	0.37	1.19	1.42	3.00	(5.25)	(2.97)
20(ii)	Earnings/ (loss) Per Equity Share for Discontinued Operations (Not Annualised)-(Rs.)						
	Basic	-	-	-	-	-	-
	Diluted	-	-	-	-	-	-
20(iii)	Earnings/ (loss) Per Equity Share for Discontinued And Continuing Operations (Not Annualised)-(Rs.)						
	Basic	0.37	1.19	1.42	3.00	(5.25)	(2.97)
	Diluted	0.37	1.19	1.42	3.00	(5.25)	(2.97)

Notes:

- The above unaudited financial results of Everest Organics Limited ("the Company") has been prepared in accordance with the Ind AS prescribed under Section 133 of the Companies Act, 2013 ("the Act"), read with the relevant rules issued thereunder and other accounting principles generally accepted in India in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- The above unaudited financial results for the quarter ended 31st Dec, 2025 were reviewed and recommended by the Audit committee in its meeting held on 14-02-2026 and thereafter approved and taken on record by the Board of Directors in its meeting held on the same day.
- During the 3rd quarter ended as on 31st Dec, 2025, the company made sales turnover of Rs 5026.85 Lakhs which comprises of Domestic Turnover of Rs.3970.75 Lakhs and Export Turnover of Rs. 1056.10 Lakhs
- The Company Operates in only one reportable business segment, that is Active Pharmaceutical Ingredients (API) and their Intermediates.
- There were 2,63,157 Equity Share Warrants outstanding on 31.12.2025, issued @152 each per Warrant, of which 25% of the subscription money was received by the Company which were not considered for the purpose of EPS calculation in accordance with Ind AS 33.
- 1,00,686 equity shares of Everest Organics Ltd are still lying under "Everest Organics Limited Unclaimed Suspense Account" as on 31.12.2025
- Figures for the previous periods have been regrouped/rearranged/recast wherever considered necessary.


 Dr. S.K. SIRISHA
 Managing Director
 DIN: 08921012



Signed for the purpose of authentication only



Yadavilli Sai Karunakar
 YADAVILLI SAI KARUNAKAR
 ICAI M.No. 207033
 Partner, P.S.N. RAVISHANKER & ASSOCIATES (FRN 003228S)

Place: Hyderabad
 Date: 14-02-2026



INDEPENDENT AUDITORS' LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025 PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED :

To
The Board of Directors,
Everest Organics Limited.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Everest Organics Limited (The "Company") for the Quarter and Nine months ended 31st December 2025, (the "Statement") i.e., for the period from 1st April, 2025 to 31st December , 2025 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 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 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. 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 mis-statement. A Review of interim financial information is limited and consists of making inquiries, primarily of personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A Limited 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, thus provides less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.
4. Based on our review conducted as above, subject to the qualification paragraphs hereinafter, 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 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.

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5. Qualification Paragraph :

- a) The revocation order of Telangana State Pollution Control Board (TSPCB) dated 4th February 2022 in connection with the closure order dated 22nd, Dec 2020, stipulates that, the company cannot exceed its production capacity indicated in its order No.TSPCB/RCP/SRD/CFO&HWA/HO/2017-2174, Dt. 22-11-2017. However, the company is operating at a substantially enhanced level of actual production without necessary approvals from TSPCB in the form of Consent for Establishment (CFE) for starting the establishment, followed by the consequent Consent for Operation (CFO). Such non-compliance could impact the going concern status of the company in the form of Closure Order from TSPCB. According to the explanations given to us by the management, the management of the company is in the process of addressing the issue and the company made application for Consent for Establishment for the enhancement in capacities and the application is pending for approval, while the company obtained Environmental Clearance Certificate for additional capacities.
- b) The Company has not provided for interest amounting to Rs.143 lakhs claimed by suppliers during the Quarter ended 30.09.2025 towards delayed payment of dues against supplies. The suppliers have raised invoices for such interest. Management has represented that they are negotiating with the suppliers and expects that such liability will not subsist. In the absence of documents supporting such expectation, the said amount should have been recognized as an expense and liability in the Financial Statements. Consequently, the liabilities as on 31.12.2025 and expenses for the 9 months period are understated by Rs.143 lakhs and the profit is overstated to that extent.
- c) The Company has not obtained an actuarial valuation / has not determined the additional employee benefit obligation, if any, that may arise from the implementation of the New Labour Codes as applicable for necessary provision for the same in the Financial Statements. Consequently, we were unable to comment on the impact , if any, on the Unaudited Financial Results for the Quarter and Nine months ended 31 December, 2025 and on the Liabilities as at that date.

Our Limited Review Report is qualified in respect of the above said matters.

Place: Hyderabad,
Date : 14-02-2026.



For P.S.N RAVISHANKER & ASSOCIATES
Chartered Accountants(FRN 003228S)

Yadavilli SAI KARUNAKAR
(YADAVILLI SAI KARUNAKAR)
Partner
Membership No. 207033

UDIN : 26207033PZEBDA4562