



MPS PHARMAA LIMITED

(FORMERLY ADVIK LABORATORIES LIMITED)

Dated : 28.05.2025

**To,
The Manager (Listing)
BSE Limited
01st Floor, P.J. Towers
Dalal Street, Mumbai - 400001**

Sub: Outcome of the Board Meeting and Submission of Audited Financial Results for the quarter and financial year ended 31st March, 2025 as required u/r 33 of the SEBI (LODR) Regulations, 2015.

Ref: BSE Scrip Code 531686; ASE Scrip Code- 01636 (ADVIK LABO)

Dear Sir,

This is to inform you that pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in its meeting held on Wednesday, 28th May, 2025 at 04:30 P.M at the corporate office of the company at 703, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi - 110001 and concluded at 6 : 10 P.M has, inter-alia, transacted the following business:

1. Considered and Approved the Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.
2. Considered and Approved the Auditor's Report for the Standalone Audited Financial Results of the Company for the quarter and financial year ended 31st March, 2025.
3. Considered and taken on record Statement of Impact of Audit Qualification (for audit report with modified opinion) for the Financial Year ended 31st March, 2025 in '**Annexure 1**' of SEBI Circular dated May 27, 2016 bearing Circular reference No. CIR/CFD/CMD/56/2016.
4. Considered and appointed M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company for the F.Y. 2025-26.

Further pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Audited Financial Results for the quarter and financial year ended 31st March, 2025 alongwith Auditor's Report and the aforesaid Statement of Impact of Audit Qualification for modified opinion as '**Annexure-1**' are enclosed herewith for your kind perusal.

Further, the disclosure with regard to details of Outstanding Qualified Borrowings and Incremental Qualified Borrowings of the Company for the Financial Year ended March 31, 2025 in compliance with Circular No. SEBI/HO/DDHS/DDHSRACPODI/P/CIR/2023/172 dated October 19, 2023 issued by the Securities and Exchange Board of India and the communication issued in this regard from time to time and a disclosure of "Related Party Transactions" for the half year ended 31st March, 2025 pursuant to the requirements of Regulation 23(9) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, are annexed herewith as '**Annexure -2**' & '**Annexure -3**' respectively.

CIN No. : L74899HR1994PLC038300

Corporate Office : 703, Arunachal building 19, Barakhamba Road, Connaught Place, New Delhi 110001

Phones: 011-42424884, 43571040-45, Fax: 011-43571047

Regd. Office & Factory: 138. Roz-Ka-Meo Industrial Area, Sohna - 122103 (Distt.Mewat), Haryana

Phones: 0124-2362471 Email:info@mpspharmaa.com Website: www.mpspharmaa.com



MPS PHARMAA LIMITED

(FORMERLY ADVIK LABORATORIES LIMITED)

The details as required under Clause 7 of Para A of Part A of Schedule III to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the appointment of Internal Auditor is enclosed herewith as '**Annexure -4.**'

Kindly take the aforesaid information in your records.

Thanking You.

Yours Truly,

**For MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)**

POOJA CHUNI Digitally signed by POOJA
CHUNI
Date: 2025.05.28 18:12:22
+05'30'

**Pooja Chuni
Company Secretary**

Encl: As above

CC:

**The Manager (Listing)
Ahmedabad Stock Exchange Limited
01st Floor, Kamdhenu Complex
Opp. Sahajanand College,
Panjara Pole, Ambawadi, Ahmedabad - 380015**

CIN No. : L74899HR1994PLC038300

Corporate Office : 703, Arunachal building 19, Barakhamba Road, Connaught Place, New Delhi 110001

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 MPS PHARMAA LIMITED(FORMERLY ADVIK LABORATORIES LIMITED) Regd. Off. :138, Roz Ka Meo Industrial Area, Sohna, Distt. Mewat Haryana - 122103 STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED MARCH 31, 2025 CIN : L74899HR1994PLC038300						
(Rs in Lacs except EPS)						
Sr No	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 Audited	31.03.2024
	Income from Operation					
1	(a) Net Sales/Revenue from Operations	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	-	4.38	0.24	4.77	9.37
	Total Income	-	4.38	0.24	4.77	9.37
	Expenses					
2	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-
	d) Employee Benefits Expenses	13.13	12.87	13.41	52.47	52.77
	e) Finance Costs	0.03	0.01	0.05	0.05	0.13
	f) Depreciation and Amortisation expense	3.67	3.67	3.67	14.68	14.67
	g) Other expenses	6.09	5.61	7.86	23.96	27.13
	Total Expenses	22.92	22.16	24.99	91.16	94.70
3	Profit/(Loss) before Exceptional items and tax (1-2)	(22.92)	(17.79)	(24.75)	(86.39)	(85.33)
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(22.92)	(17.79)	(24.75)	(86.39)	(85.33)
6	Tax Expense					
	- Current tax	-	-	-	-	-
	- Deferred tax	1.66	(0.33)	(0.36)	0.03	(2.23)
	- Adjustment for MAT credit of earlier years	3.38	-	-	3.38	-
	Total Tax Expenses	5.03	(0.33)	(0.36)	3.40	(2.23)
7	Profit/(Loss) for the period (5-6)	(27.95)	(17.46)	(24.39)	(89.79)	(83.10)
8	Other Comprehensive Income (OCI)					
	Items that will not be reclassified to Profit & Loss Account	0.46	0.29	(0.39)	1.33	1.16
9	Deferred Tax on OCI	(0.12)	(0.08)	0.10	(0.35)	(0.30)
10	Total Comprehensive Income for the period (7+8-9)	(27.61)	(17.25)	(24.68)	(88.81)	(82.24)
11	Paid-up equity share capital (face value of Rs 10/- per share)	1,911.14	1,911.14	1,911.14	1,911.14	1,911.14
12	Earning per share (EPS) of Rs 10/- each (not annualized)					
	(1) Basic	(0.15)	(0.09)	(0.13)	(0.47)	(0.43)
	(2) Diluted	(0.15)	(0.09)	(0.13)	(0.47)	(0.43)
13	Reserves excluding Revaluation Reserves(Reserves as per Balance sheet of Previous Accounting Year)				(1,803.07)	(1,714.26)

NOTES:-


- The above Financial Results for the quarter & year ended March 31, 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors & taken on record at its meeting held on May 28, 2025. The Statutory Auditors have carried out the audit for the year ended 31st March, 2025.
- The Company operates in a single segment viz pharmaceuticals formulations and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
- The company has applied for renewal of its Drug Manufacturing Licences before the term of its expiry with the Food & Drugs Administration (FDA), Panchkula, for manufacturing pharmaceutical and allied products and the same is under consideration at the end of the FDA. The management of the company firmly believes that the company would be able to restart its business operations as the company is getting quotes from the prospective buyers & the management is of the opinion that the new deals would be finalized soon. Further, the management of the company is also exploring the market and business opportunities and is putting necessary efforts in this respect so that the operations of the company can be started again.
- The Figures for the quarter ended March 31, 2025 and March 31, 2024 represents the balancing Figures between the audited figures for the full financial years and the published figures for the 9 months ended December 31, 2024 and December 31, 2023 respectively.



Auditor's Observations in Audit Report for the Financial year 2024-25:-	
5	a) The company had recorded the cost of the investment of Rs. 53.80 Lac at the cost of Acquisition value of the equity shares issued and had not determined the fair value as required by Ind AS. The shares were not made available for physical verification. Hence, we are unable to comment upon the physical existence and express an opinion on the value of investment recorded.
	b) The Capital work in Progress of Rs. 2.91 Crore has been stalled. The physical conditions of these assets under construction require technical evaluation to determine impairments or write offs, if any. However in view of the management the suspension is temporary in nature and assets under construction are not obsolete, and the company will be able to resume construction activities in near future and accordingly no provision is required.
Our explanation to Auditor's Observation:-	
6	a. The company has misplaced/lost the share certificates of the investments made by it in unquoted equity shares of other companies during the shifting of its records. Hence the company is unable to locate its investments made in the unquoted equity shares as the same are not physically held by the company at present. Despite sending multiple requests to the companies in which it has made investments for issue of duplicate share certificates, the same have not yet been entertained and till date the company has not received any reply from these companies. In addition to this, the company is working towards determining the fair market value of its investments to ensure the compliance with IND AS in true letter and spirits.
	b. The company allocated funds for building an additional factory block & for Godown to expand its operations, but due to technical and other reasons, construction had to be temporarily suspended. Management believes the suspension is temporary, and the under-construction assets are not obsolete. The company anticipates resuming construction activities soon and does not foresee the need for any provisions. Additionally, the company is receiving advances back from some vendors due to non-execution of deals.
7	Annual Listing Fees for the F.Y. 2021-22, 2022-23, 2023-24 & 2024-25 of the BSE has not been paid till date. The company's management is actively working to secure the necessary funds and is confident that all outstanding dues will be settled soon. In terms of circular bearing no. LIST/COMP/OPS/16/2019-2020 Dated June 11, 2019 and Notice bearing no. 20190903-37 dated September 3, 2019; action(s) is initiated against the company. However, BSE pursuant to its notice no. 20210219-31 dated 19 Feb, 2021 has allowed the trading of shares of the company on Trade-for-Trade basis only on the first trading day of every week till the company makes payment of outstanding ALF to the Exchange.
8	Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.
9	The aforesaid audited results for the quarter & year ended 31st March, 2025 will be available on the website of the company i.e., www.mpspharmaa.com

Page 2 of 4

For and on behalf of Board of Directors of
MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)


(Peeyush Kumar Aggarwal)
Chairman
DIN : 00090423



Place: New Delhi
Date 28.05.2025

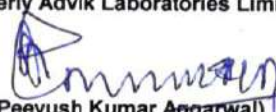


Statement of Assets & Liabilities

(Rs. In lacs)

	Particulars	As at 31.03.25 (Audited)	As at 31.03.24 (Audited)
A.	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	383.32	401.44
	Capital Work in progress	291.13	326.03
	Other Intangible Assets	-	-
	Non Current Assets	674.46	727.47
	Non Current Financial Assets		
	Investments	53.80	53.80
	Total-Non current assets	728.26	781.27
2	Current Assets		
	Inventories	50.36	50.36
	Current Financial Assets		
	Trade receivables	0.86	1.73
	Cash & cash equivalents	0.25	0.58
	Loans and advances	153.06	159.09
	Other current assets	0.40	0.48
	Total Current Assets	204.94	212.24
	TOTAL ASSETS	933.19	993.51
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	1,911.14	1,911.14
	Other Equity	(1,803.1)	(1,714.26)
	Total Equity	108.07	196.88
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	10.91	15.24
	Deferred tax liabilities	7.52	7.14
	Total-Non Current Liabilities	18.43	22.38
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	745.79	727.41
	Trade payables	20.07	19.94
	Other current financial liabilities	40.83	26.90
	Total Current Financial Liabilities	806.69	774.25
	TOTAL EQUITY & LIABILITIES	933.19	993.51

For and on behalf of Board of Directors of
MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)


(Peeyush Kumar Aggarwal)
Chairman
DIN :00090423



Place: New Delhi
Date 28.05.2025




Statement of Cash Flows for the year ended 31st March, 2025

(Rs. In lacs)

	Particulars	As at 31.03.25 (Audited)	As at 31.03.24 (Audited)
A.	Cash Flow from operating activities		
	Net profit before tax and extraordinary items	(88.81)	(82.24)
	Add: Adjustment for Depreciation	14.68	14.68
	Deferred Tax	0.37	(1.93)
	Finance Cost	0.05	0.12
	Operating profit before working capital changes	(73.71)	(69.37)
	Adjustment for:		
	Increase / (Decrease) in Trade Payables	0.14	0.03
	Increase / (Decrease) in Current Liabilities	9.60	8.05
	(Increase) / Decrease in Trade Receivables	0.86	0.86
	(Increase) / Decrease in Loans & Advances	6.03	(3.07)
	(Increase) / Decrease in Other Current Assets	0.08	0.18
	(Increase) / Decrease in Inventories	-	-
	Cash generated/(used in) from operations	16.71	6.05
	Net Cash generated/(used in) from operating activities	(56.99)	(63.32)
B.	Cash flow from investing activities		
	Proceeds from change in Capital Advances	34.90	14.02
	Sale of Property, Plant & Equipments	3.84	(1.69)
	Profit on sale of assets	(0.40)	-
	Net cash outflow from investing activities	38.34	12.33
C.	Cash Flow from financing activities		
	Proceeds from/ (Repayment of) Short Term borrowings	18.38	50.97
	Finance Cost	(0.05)	(0.12)
	Net cash used in financial Activities	18.33	50.85
	Net Increase/ (Decrease) in cash & cash equivalents (A+B+C)	(0.33)	(0.15)
	Cash & Cash Equivalents (Opening balance)	0.58	0.73
	Cash & Cash Equivalents (Closing balance)	0.25	0.58

For and on behalf of Board of Directors of
MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)


(Peeyush Kumar Aggarwal)
Chairman
DIN :00090423



Place: New Delhi
Date 28.05.2025



NEMANI GARG AGARWAL & CO.

CHARTERED ACCOUNTANTS

1517, DEVIKA TOWER, 6, NEHRU PLACE, NEW DELHI- 110 019.

Camp Office: Ch. No.5, Kamadgiri Aptt., Kaushambi, Ghaziabad-201010

Br. Office: B-602, Silver Sands CHS, Piramal Nagar Goregaon (West), Mumbai – 400104

Independent Auditors' Report on the Quarterly and Year to Date Financial Results of MPS Pharmaa Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors
MPS Pharmaa Limited

(Formerly known as Advik Laboratories Limited)

Opinion

We have audited the accompanying Statement of quarterly and year to date financial results of MPS Pharmaa Limited("the Company") for the quarter and year ended 31 March 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India, of the net loss, other comprehensive income and other financial information for the quarter ended 31 March 2025 and net loss, other comprehensive income and other financial information for the year ended 31 March 2025.

Basis of Qualified Opinion

- The company had recorded the cost of the Investment of Rs. 53.80 Lac at the cost of Acquisition value of the equity shares issued and had not determined the fair value as required by Ind AS. The shares were not made available for physical verification. Hence, we are unable to comment upon the physical existence and express an opinion on the value of investment recorded.*
- The Capital work in Progress of Rs. 2.91 Crore has been stalled. The physical conditions of these assets under construction require technical evaluation to determine impairments or write offs, if any. However in view of the management the suspension is temporary in nature and assets under construction are not obsolete, and the company will be able to resume construction activities in near future and accordingly no provision is required.*

Tel.-0120-4374727 Mob.-9811026144 (SKN), 9223230576 (SNR),
9810842989 (JMK), 9810893480 (DCK)

Email ID: nemani61@gmail.com, ngacodelhi@gmail.com

WebSite. : sknemani.com



We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter.

We draw attention to note no. 3 of Financial Result for the year ended March 2025 regarding no Revenue from Operations during FY 2024-25.

Our Opinion is not modified in respect to Above Matter.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the audited financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down under Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence



that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

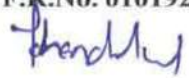
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

Attention is invited to Note No. 4 to the Statement. As stated therein, the Statement includes the results for the quarter ended 31 March 2025 being the balancing figure between the annual audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

**For Nemani Garg Agarwal & Co.
(Chartered Accountants)**

F.R.No. 010192N


(J.M. Khandelwal)
Partner

M. No. 074267

UDIN:- 25074267BMOXYI7081

Date: May 28, 2025

Place: New Delhi





ANNEXURE – I



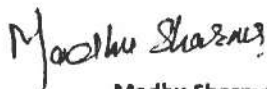

Statement of Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (Standalone only)

**Statement of Impact of Audit Qualifications for the Financial year ended March 31, 2025
[See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]**

Amount in Lakhs

I	Sl. No	Particulars	Audited Figures (as reported before adjusting for qualification)	Adjusted Figures (audited figures after adjusting for qualifications)
	1	Turnover / Total income	4.77	4.77
	2	Total Expenditure	91.16	91.16
	3	Net Profit / (Loss)(After Tax)	(89.79)	(89.79)
	4	Earnings Per Share	(0.47)	(0.47)
	5	Total Assets	933.19	933.19
	6	Total Liabilities	825.12	825.12
	7	Net Worth	108.07	108.07
	8	Any other financial item(s) felt appropriate by the management	--	--
II	Audit Qualification (each audit qualification separately)			
	1	Details of Audit Qualification: a) The company had recorded the cost of the investment of Rs. 53.80 Lac at the cost of Acquisition value of the equity shares issued and had not determined the fair value as required by Ind AS. The shares were not made available for physical verification. Hence, we are unable to comment upon the physical existence and express an opinion on the value of investment recorded. b) The Capital work in Progress of Rs. 2.91 Crore has been stalled. The physical conditions of these assets under construction require technical evaluation to determine impairments or write offs, if any. However in view of the management the suspension is temporary in nature and assets under construction are not obsolete, and the company will be able to resume construction activities in near future and accordingly no provision is required.		
	2	Type of Audit Qualification : Qualified / Disclaimer of Opinion / Adverse Opinion: Qualified		
	3	Frequency of Qualification(s) : Whether appeared for first time / repetitive / since how long continuing Repetitive / since 2017-2018		
	4	For Audit Qualification(s) where the impact is quantified by the Auditor, Management's Views: a) The company has misplaced/lost the share certificates of the investments made by it in unquoted equity shares of other companies during the shifting of its records. Hence the company is unable to locate its investments made in the unquoted equity shares as the same are not physically held by the company at present. Despite sending multiple requests to the companies in which it has made investments for issue of duplicate share certificates, the same have not yet been entertained and till date the company has not received any reply from these companies. In addition to this, the company is working towards determining the fair market value of its investments to ensure the compliance with IND AS in true letter and spirits. b) The company allocated funds for building an additional factory block & for Godown to expand its operations, but due to technical and other reasons, construction had to be temporarily suspended. Management believes the suspension is temporary, and the under-construction assets are not obsolete. The company anticipates resuming construction activities soon and does not foresee the need for any provisions. Additionally, the company is receiving advances back from some vendors due to non-execution of deals.		



5	For Audit Qualification(s) where the impact is not quantified by the auditor:	N.A.
	(i) Management's estimation on the impact of audit qualification:	
	(ii) If Management is unable to estimate the impact, reasons for the same:	
	(iii) Auditor's comments on (i) or (ii) above	
III Signatories		
	Managing Director	 Peeyush Kumar Aggarwal DIN:00090423
	Chief Financial Officer	 Manoj Kumar Bhatia PAN: AAZPB5897R
	Audit Committee Chairman	 Madhu Sharma DIN : 06947852
	Statutory Auditor	 (J.M.Khandelwal) Partner M.No. 074267
Place:	New Delhi	
Date:	28.05.2025	





MPS PHARMAA LIMITED
(FORMERLY ADVIK LABORATORIES LIMITED)

DETAILS OF OUTSTANDING QUALIFIED BORROWINGS AND INCREMENTAL QUALIFIED BORROWINGS FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2025 PURSUANT TO SEBI CIRCULAR

NO. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172 DATED OCTOBER 19, 2023

Sl. No.	Particulars	Amount (Rs. In Crores)/Rating
1	Outstanding Qualified Borrowings at the start of the financial year	7.27
2	Outstanding Qualified Borrowings at the end of the financial year	7.46
3	Highest credit rating of the company relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in	N.A.
4	Incremental borrowing done during the year (qualified borrowing)	0.19
5	Borrowings by way of issuance of debt securities during the year	NIL

For MPS Pharmaa Limited
(Formerly known as Advik Laboratories Limited)


(Peeyush Kumar Aggarwal)
Chairman
DIN: 00090423



CIN No. : L74899HR1994PLC038300

Corporate Office : 703, Arunachal building 19, Barakhamba Road, Connaught Place, New Delhi 110001

Phones: 011-42424884, 43571040-45, **Fax:** 011-43571047

Regd. Office & Factory: 138. Roz-Ka-Meo Industrial Area, Sohna - 122103 (Distt.Mewat), Haryana
Phones: 0124-2362471 **Email:** info@mpspharmaa.com **Website:** www.mpspharmaa.com

Amount Rs. In Lacs

S. No	Details of the party (listed entity)		Details of the counterparty				Value of transaction during the reporting period	In case monies are due		Additional disclosure of related party transactions - applicable only in case the related transactions are loans, inter-corporate deposits, advances or investments					
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction		Value of the transaction as approved by the audit committee	Opening balance	Closing balance	Nature of Indebtedness (loan/issuance of debt/any other etc.)	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure	Secured/unsecured
1	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Peeyush Kumar Aggarwal	AACP6470C	Member of Promoter Group & Managing Director	Unsecured Loans received	50.00	38.91	41.21						
2	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Omkam Global Capital Private Limited	AAAC01459Q	Common Director	Unsecured Loan received	500.00	663.78	663.78						
3	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Manoj Bhatia	AAZP85897R	Chief Financial Officer	Remuneration Paid	15.00	1.16	1.54						
4	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Manoj Bhatia	AAZP85897R	Chief Financial Officer	Advance against salary	15.00	0.60	0.60		Advance	Against salary		unsecured	Personal use for medical emergency*
5	MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Ms. Pooja Chuni	AKRFB3032A	Company Secretary	Remuneration Paid	15.00	1.20	1.60						

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party
- Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31. Companies with financial years ending in other months, the six months period shall apply accordingly.

** The advance salary of Rs. 60,000/- given to Mr. Manoj Bhatia, Chief Financial Officer of the company is in accordance with the conditions of service applicable to employees and is also in accordance with the remuneration policy of the company.

For MPS Pharmaa Limited
(Formerly Advik Laboratories Ltd.)

(Manoj Bhatia)
CFO





MPS PHARMAA LIMITED

(FORMERLY ADVIK LABORATORIES LIMITED)

Appointment of M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company for the Financial Year 2025-26

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, are given below:

S.No.	PARTICULARS	DETAILS
1.	Reason for change viz. appointment / re-appointment, resignation, removal, death or otherwise	Appointment of M/s Sanghi & Co., Chartered Accountants as the Internal Auditor of the Company.
2.	Date of appointment / re-appointment, cessation (as applicable) & term of appointment/re-appointment	Appointed as the Internal Auditor of the Company w.e.f. 28 th May 2025 for the Financial Year 2025-26
3.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable
4.	Brief Profile	Sanghi and Co. is a leading Chartered Accountant Firm having a handful experience of almost three decades and having a team of CAs, MBAs, CS, retired bankers, Social Activist, and other expert staff. They rendered services for NGO's/ Trust/ Societies of Registration (80G, 12A, 35AC, FCRA, etc), and Accounting, Auditing, Taxation, Funding from Domestic and Overseas etc

For MPS Pharmaa Limited
(Formerly Advik Laboratories Limited)

POOJA CHUNI

Digitally signed by POOJA
CHUNI
Date: 2025.05.28 18:15:06
+05'30'

Pooja Chuni
Company Secretary

CIN No. : L74899HR1994PLC038300

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