



MPS PHARMAA LIMITED

(FORMERLY ADVIK LABORATORIES LIMITED)

Dated: 14th November, 2025

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

Sub: Outcome of the Board Meeting and Submission of Standalone Un-audited Financial Results for the quarter and half year ended 30th September, 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 Friday, 14th November, 2025 at 12:00 P.M at the corporate office of the company situated at 703, Arunachal Building, 19, Barakhamba Road, Connaught Place, New Delhi - 110001 and concluded at 02:35 P.M has inter-alia, transacted the following business:

1. Considered and Approved the Standalone Un-audited Financial Results of the Company for quarter and half year ended 30th September, 2025.
2. Considered and Approved the Limited Review Report for the Standalone Un-audited Financial Results of the Company for quarter and half year ended 30th September, 2025.

Further pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Standalone Un-audited Financial Results for the quarter and half year ended 30th September, 2025 along with Limited Review Report thereon and Related Party Transactions Report for the half year ended 30th September, 2025 is enclosed herewith for your kind perusal.

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: 2025.11.14 14:40:28
+05'30'

**Pooja Chuni
Company Secretary**

Encl: As above

CC:

**The Manager (Listing)
Ahmedabad Stock Exchange Limited
1st 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

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) Regd. Off. :138, Roz Ka Meo Industrial Area, Sohna, Distt. Mewat Haryana - 122103 Email : info@mpspharmaa.com STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER 2025 CIN : L74899HR1994PLC038300							
Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-25 (Unaudited)	30-Jun-25 (Unaudited)	30-Sep-24 (Unaudited)	30-Sep-25 (Unaudited)	30-Sep-24 (Unaudited)	31-Mar-25 (Audited)
	Income from Operation						
1	(a) Net Sales/Revenue from Operations	-	-	-	-	-	-
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	-	-	0.40	4.77
	Total Income	-	-	-	-	0.40	4.77
	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	13.18	13.16	13.31	26.34	26.48	52.47
	e) Finance Costs	0.02	0.01	0.01	0.03	0.01	0.05
	f) Depreciation and Amortisation expense	3.67	3.67	3.67	7.34	7.34	14.68
	g) Other expenses	6.13	6.03	5.79	12.16	12.25	23.96
	Total Expenses	23.00	22.87	22.77	45.87	46.08	91.16
3	Profit/(Loss) before Exceptional Items and tax (1-2)	(23.00)	(22.87)	(22.77)	(45.87)	(45.68)	(86.39)
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(23.00)	(22.87)	(22.77)	(45.87)	(45.68)	(86.39)
6	Tax Expense						
	- Current tax	-	-	-	-	-	-
	- Deferred tax	(0.99)	(0.86)	(0.65)	(1.85)	(1.31)	0.03
	-Adjustment of MAT Credit of earlier years	-	-	-	-	-	3.38
	Total Tax Expenses	(0.99)	(0.86)	(0.65)	(1.85)	(1.31)	3.40
7	Profit/(Loss) for the period (5-6)	(22.02)	(22.01)	(22.13)	(44.03)	(44.37)	(89.79)
8	Other Comprehensive Income	0.33	0.33	0.29	0.66	0.58	1.33
9	Deferred Tax on OCI	(0.08)	(0.09)	(0.07)	(0.17)	(0.15)	(0.35)
10	Total Comprehensive Income for the period (7+8-9)	(21.76)	(21.76)	(21.91)	(43.53)	(43.94)	(88.81)
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	1,911.14
12	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	(0.12)	(0.12)	(0.12)	(0.23)	(0.23)	(0.47)
	(2) Diluted	(0.12)	(0.12)	(0.12)	(0.23)	(0.23)	(0.47)
13	Reserves excluding Revaluation Reserves (Reserves as per Balance Sheet of Previous Accounting Year)						(1,803.07)

NOTES:-

- The above Financial Results for the quarter & half year ended September 30, 2025 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors & taken on record at its meeting held on November 14, 2025. A Limited review of the same has been carried out by the Statutory Auditors.
- 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.





Auditor's Observations in Audit Report for the Financial year 2024-25 as updated as on 30th sept 2025:-	
4	<p>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.</p> <p>b) The Capital work in Progress of Rs. 2.65 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.</p>
5	<p>Our explanation to Auditor's Observation:-</p> <p>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.</p> <p>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.</p>
6	<p>The Company has not paid the Annual Listing Fees (ALF) of the Bombay Stock Exchange Limited (BSE) since the financial year 2021-22. Consequently, BSE has initiated action against the Company and suspended trading of its scrip on the Exchange's trading platform. However, BSE has permitted trading in the Company's shares on a Trade-for-Trade basis, limited to the first trading day of every week, until the outstanding Annual Listing Fees are fully paid to the Exchange. The management of the company is making necessary efforts to arrange the required funds for the purpose of making the outstanding payments of BSE.</p>
7	<p>The aforesaid unaudited financial results for the quarter & half year ended 30th September, 2025 will be available on the website of the company i.e., www.mpspharmaa.com</p>
8	<p>Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.</p>

Place: New Delhi
Date : 14th November, 2025

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


(Peeyush Kumar Aggarwal)
Chairman
DIN : 00090423






Statement of Assets & Liabilities as on September 30, 2025

		(Rs. In lacs)	
	Particulars	As at 30.09.25 (Unaudited)	As at 31.03.25 (Audited)
A.	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	373.53	383.32
	Capital Work in progress	265.15	291.14
	Other Intangible Assets	-	-
	Non Current Assets	638.68	674.46
	Non Current Financial Assets		
	Investments	53.80	53.80
	Total-Non current assets	692.48	728.26
2	Current Assets		
	Inventories	50.36	50.36
	Current Financial Assets		
	Trade receivables	0.86	0.86
	Cash & cash equivalents	0.43	0.25
	Loans and advances	153.73	153.06
	Other current assets	1.56	0.40
	Total Current Assets	206.95	204.93
	TOTAL ASSETS	899.42	933.19
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	1,911.14	1,911.14
	Other Equity	(1,846.60)	(1,803.07)
	Total Equity	64.54	108.07
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	10.91	10.91
	Deferred tax liabilities	5.84	7.52
	Total-Non Current Liabilities	16.76	18.43
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	750.55	745.79
	Trade payables	20.27	20.07
	Other current financial liabilities	47.31	40.83
	Total Current Financial Liabilities	818.13	806.69
	TOTAL EQUITY & LIABILITIES	899.42	933.19

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 : 14th November, 2025



Statement of Cash Flows for the half year ended September 30, 2025

(Rs. In lacs)

	Particulars	For the Half year ended 30.09.25 (Unaudited)	For the year ended 31.03.25 (Audited)
A.	Cash Flow from operating activities		
	Net profit before tax and extraordinary items	(43.53)	(88.81)
	Add: Adjustment for Depreciation	7.34	14.68
	Deferred Tax	(1.68)	0.37
	Finance Cost	0.03	0.05
	Loss/(Profit) on sale of assets	0.60	(0.40)
	Operating profit before working capital changes	(37.24)	(74.11)
	Adjustment for:		
	Increase / (Decrease) in Trade Payables	0.20	0.14
	Increase / (Decrease) in Current Liabilities & provisions	6.48	9.60
	(Increase) / Decrease in Trade Receivables	(0.00)	0.86
	(Increase) / Decrease in Loans & Advances	(0.67)	6.03
	(Increase) / Decrease in Other Current Assets	(1.16)	0.08
	(Increase) / Decrease in Inventories	0.00	-
	Cash generated/(used in) from working capital	4.85	16.71
	Net Cash generated/(used in) from operating activities	(32.39)	(57.39)
B.	Cash flow from investing activities		
	Proceeds from change in Capital Advances	25.99	34.90
	Purchase of Property, Plant & Equipments	-	-
	Proceeds from sale of property, plant & Equipments	1.86	3.84
	Interest Received	-	-
	Net cash outflow from investing activities	27.85	38.74
C.	Cash Flow from financing activities		
	Proceeds from/ (Repayment of) Long Term borrowings	4.76	18.38
	Finance Cost	(0.03)	(0.05)
	Net cash used in financial Activities	4.73	18.33
	Net Increase/ (Decrease) in cash & cash equivalents (A+B+C)	0.18	(0.33)
	Cash & Cash Equivalents (Opening balance)	0.25	0.58
	Cash & Cash Equivalents (Closing balance)	0.43	0.25

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: 14th November, 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 Review Report on Unaudited Standalone Financial Results of the company for the quarter and half year ended September 30, 2025. (Pursuant to the Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015 as amended

The Board of Directors of

MPS Pharmaa Limited (Formerly Advik Laboratories Limited)

We have reviewed the accompanying statement of unaudited Standalone financial results of M/s MPS Pharmaa Limited (Formerly Advik Laboratories Limited) for the quarter and half year ended September 30, 2025. ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This 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 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. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A 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.

Basis of Qualified Conclusion

- 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. 2.65 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*



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WebSite. : sknemani.com

Qualified Conclusion

Based on our review conducted as above, except for the matters described in the Basis of Qualified Conclusion 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 accounting standards 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.

Emphasis of Matter.

We draw attention to note no. 3 of Financial Result for the quarter ended September 30, 2025 regarding no Revenue from Operations during half year ended September 30, 2025

Our Opinion is not modified in respect to Above Matter.

**For M/s. Nemani Garg Agarwal & Co.,
Chartered Accountants
FRN: 010192N**



**(J.M. Khandelwal)
Partner
M. No. 074267
Udin: 25074267BMOYBD5258**



**Place : New Delhi
Date :14.11.2025**

S. No		Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction (see Note 1)		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.					
		Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (see Note 7)	Cost (see Note 7)	Tenure	Nature (loan/advance/inter-corporate deposit/investment)	Interest Rate (%)	Tenure
1		MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Peeyush Kumar Aggarwal	AACP6470C	Member of Promoter Group & Director	Unsecured Loans received	50.00	4.76	41.21	45.97						
2		MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Omkam Global Capital Private Limited	AAAC01459Q	Common Director	Unsecured Loan received	500.00	0.00	663.78	663.78						
3		MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Manoj Bhatia	AAZPB5897R	Chief Financial Officer	Remuneration Paid	15.00	2.31	1.54	1.54						
4		MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Mr. Manoj Bhatia	AAZPB5897R	Chief Financial Officer	Advance against salary	15.00	0.60	0.60	0.00						
5		MPS Pharmaa Limited (Formerly Advik Laboratories Ltd)	AAACA8545R	Ms. Pooja Chuni	AKRPB3032A	Company Secretary	Remuneration Paid	15.00	2.40	1.60	1.60						

Notes:

1. 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 transactions even if there is no new related party transaction during the reporting period.
2. 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.
3. 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.
4. 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.

For MPS Pharmaa Limited
(Formerly Advik Laboratories Ltd.)


(Manoj Bhatia)
CFO

