JFL LIFE SCIENCES LIMITED

Date: May 19, 2025

To,
The Manager,
Listing Department
The National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051

Dear Sir/Madam,

NSE Symbol: JFLLIFE; ISIN: INE0LA901015

Ref: Disclosure in terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015

Subject: Outcome of Board Meeting

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that a meeting of the Board of Directors of JFL Life Sciences Limited ("the Company") has been held on May 19, 2025, at 02:00 P.M. which concluded at 04:30 PM and Board has approved Audited Financial Results for year ended March 31, 2025 along with Independent Audit Report of the Company.

Further, we hereby declare that the Auditor of the Company has issued the Audit report under the Companies Act, 2013 and financial results as prepared under SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 for the financial year ended on March 31, 2025 with "Unmodified Opinion."

We hereby request you to take the same on your record.

Thanking You

Yours Truly,

For JFL LIFE SCIENCES LIMITED

PATEL SMIRAL A
Digitally signed by PATEL SMIRAL A
Date: 2025.05.19 16:32:17 +05'30'

SMIRAL ASHWINKUMAR PATEL
Managing director
Din: 00769486

Encl: A/a

Independent Auditor's Report on Quarterly Financial Results and Year to date Audited Financial Results of **M/s. JFL LIFE SCIENCES LIMITED** Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

To,
The Board of Directors
M/s. JFL LIFE SCIENCES LIMITED
309, SATYAM MALL, OPP. SAMAN COMPLEX,
NR. VISHWESHWAR MAHADEV MANDIR, SATELLITE,
AHMEDABAD, GUJARAT – 380015.

Report on the Audit of the Financial Results

Opinion

We have audited the accompanying statement of the Quarterly and year to date financial results of JFL LIFE SCIENCES LIMITED (the "Company") for the Quarter ended 31st March, 2025 and the year-to-date results for the period from 01st April, 2024 to 31st March, 2025 (the "Statement"), attached herewith, being submitted by the company pursuant to the requirement 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 these financial results:

i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
ii. give 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 profit and other comprehensive income and other financial information for the Quarter ended 31st March, 2025 as well as the year-to-date results for the period from 01st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Financial Results

This Statement, which includes the financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited financial statements for the year ended March 31, 2025. This responsibility includes preparation and presentation of the Financial Results for the Three months and year ended March 31, 2025 that give a true and fair view of the net profit and other Comprehensive Income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting

DOSHI DOSHI & CO. FRN: 102683W Chartered Accountants

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 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results 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 these financial results.

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 financial results, 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 on whether the Company has adequate internal financial controls with reference to financial statements in place and 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.

- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

- 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 financial results 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Company to express an opinion on the financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the financial results of which we are the independent auditors.

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 Matter

The figures for Quarter ended March 31, 2025 and Quater ended March 31, 2024 are the balancing figures between respective audited figures in respect to the full Financial Year up to March 31, 2025 and Financial Year upto March 31 2024, and the unaudited published year to date figures up to December 31, 2024 and December 31, 2023 respectively being the date of the end of the third quarter of financial year which were subjected to limited review by us, as required under the Listing regulations.

Yours Faithfully

For **Doshi Doshi & Co**,
Chartered Accountants
Firm Registration No.: 153683W

Chintan Doshi
Partner
Membership No.: 158931
UDIN: 25158931BMIFWP8218

DOSHI DOSHI & CO * FRN: 153683W * Chartered Accountants *

Place: Ahmedabad
Date: May 19, 2025

JFL Life Sciences Limited

CIN : L24230GJ2010PLC060417
Reg Office :- 309, SATYAM MALL, OPP. SAMAN COMPLEX, NR. VISHWESHWAR MAHADEV MANDIR, SETTELITE, AHMEDABAD 380015
Tele No. +91-93772 95575, Email id :- info@jfllifesciences.com, www.jfllifesciences.com

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2025 (Rs. In Lakhs)

Sr. No.	PARTICULARS.	Quarter Ended on 31.03.2025 (Refer Note 4)	Quarter Ended on 31.12.2024 (Audited)	Quarter Ended on 31.03.2024 (Audited)	Year Ended on 31.03.2025 (Audited)	Year Ended on 31.03.2024 (Audited)
	INCOMES					
I	Revenue from Operations	1,173.21	2,124.83	2,170.13	8,204.23	4,654.79
II	Other Income	0.13	0.34	2.02	1.01	51.36
III	Total Income (I + II)	**1,173.34**	**2,125.17**	**2,172.16**	**8,205.24**	**4,706.14**
IV	**EXPENSES.**					
(a)	Cost of materials consumed	752.03	1,910.15	1,950.13	6,677.44	3,932.69
(b)	Changes of Inventories of Finished Goods,	6.07	(23.21)	21.04	(66.30)	62.46
	Work in Progress, Work in Trade.	-	-	-	-	-
(c)	Employee benefits expense	26.75	30.69	27.53	101.09	91.43
(d)	Finance Cost	33.17	20.14	8.68	108.12	86.01
(e)	Depreciation and Amortisation Expenses	35.51	15.93	10.70	99.25	44.27
(f)	Other Expenses	250.81	72.29	17.10	672.10	110.03
	TOTAL EXPENSES (IV (a to g)	**1,104.34**	**2,026.00**	**2,035.17**	**7,591.70**	**4,326.89**
V	**Profit/(Loss) before Exceptional Items and Tax. (III-IV)**	**69.00**	**99.17**	**136.99**	**613.54**	**379.25**
VI	Exceptional Items. & Extraordinary Item	-	-	-	-	-
VII	**Profit/ (Loss) Before Tax. (V-VI)**	**69.00**	**99.17**	**136.99**	**613.54**	**379.25**
VIII	**TAX EXPENSES.**					
(a)	Current Tax.	19.37	24.26	28.80	152.78	79.52
(b)	Deffered Tax.	41.25	0.69	(10.99)	44.90	(30.31)
	Total Tax Expenses.	**60.63**	**24.95**	**17.81**	**197.69**	**49.21**
IX	**NET PROFIT / (LOSS) FOR THE PERIOD**	**8.38**	**74.22**	**119.18**	**415.86**	**330.04**
X	**Items that will not be reclassified to profit or loss**					
(i)	Re-measurement gains on defined benefit plans	0.36	-	(0.74)	0.36	(0.74)
	Other comprehensive income for the year, net of tax	**8.02**	**74.22**	**119.92**	**415.50**	**330.79**
	Total comprehensive income for the year	**8.02**	**74.22**	**119.92**	**415.50**	**330.79**
XI	Paid up Equity Share Capital (Amount in lacs)	**329.95**	**329.95**	**109.98**	**329.95**	**109.98**
	Rs. 10 Face value per share)	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-	Rs. 10/-
XII	Other Equity Capital (Reserve & Surplus)					
XIII	**Earning Per Share (In Rupees) from**					
(i)	Basic.	0.03	0.22	0.36	1.26	1.00
(ii)	Diluted.	0.03	0.22	0.36	1.26	1.00

NOTES:

1 These financial result were reviewed by the Board of Directors and Audit Committee thereafter have been approved by the board of directors at its meeting held on Monday, May 19, 2025. The Statutory Auditors have carried out audit of the financial result for the year ended on March 31, 2025.

2 Financial results for all the periods presented have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended from time to time) prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

3 Company has only one reportable segment - Pharmaceuticals Manufacturing.

4 The figures for Quarter ended March 31, 2025 and Quater ended March 31, 2024 are the balancing figures between respective audited figures in respect to the full Financial Year up to March 31, 2025 and Financial Year upto March 31 2024, and the unaudited published year to date figures up to December 31, 2024 and December 31, 2023 respectively being the date of the end of the third quarter of financial year which were subjected to limited review.

5 Figures for the previous period have been regrouped/ rearranged/ reclassfied wherever considered necessary to correspond with the current period's classification/group's disclosure.

6 Company has issued Bonus Shares during the period in the ratio of 1:2 (2 Shares against every 1 Share held). Allotment for the same has already been made, However, in-principle approval has been received post balance sheet date 31 March, 2025.

For JFL Life Sciences Limited

Smiral A. Patel
Managing Director
DIN : 00769486
Date: May 19, 2025
Place : Ahmedabad

JFL Life Sciences Limited

CIN : L24230GJ2010PLC060417
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STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2025

(Rs. In Lakhs)

PARTICULARS.	AS AT 31 Mar 2025 AUDITED	AS AT 31 Mar 2024 AUDITED
Assets		
Non-current assets		
Property, plant and equipment	961.46	981.80
Right of Use Assets	262.18	265.61
Non - Current Financial Assets		
(i) Other financial assets	17.36	15.27
Deferred tax Assets (Net)	-	12.17
Other Non Current Assets	-	35.95
Total Non-Current Assets	**1,241.00**	**1,310.80**
Current assets		
Inventories	2,324.11	1,583.33
Current Financial assets		
(i) Trade receivables	3,494.51	2,584.66
(ii) Cash and cash equivalents	3.39	3.41
(iii) Bank balances other than cash and cash equivalents	3.00	40.70
(iv) Other financial assets	0.16	2.73
Other current assets	125.23	145.39
Total Current Assets	**5,950.40**	**4,360.22**
Total Assets	**7,191.40**	**5,671.03**
Equity and liabilities		
Equity		
Equity share capital	3,299.53	1,099.84
Other equity	646.01	2,457.70
Total equity	**3,945.54**	**3,557.54**
Liabilities		
Non-current liabilities		
Non - Current Financial liabilities		
i. Borrowings	37.98	40.23
Provisions	13.00	10.44
Deferred tax liabilities (Net)	32.73	-
Total Non-Current Liabilities	**83.71**	**50.67**
Current liabilities		
Current Financial liabilities		
i. Borrowings	1,021.04	529.00
ii. Trade payables		
- Total outstanding dues of micro and small enterprises	-	-
- Total outstanding dues of creditors other than micro and small enterprises	1,775.71	1,251.44
iii. Other financial liabilities	35.16	6.90
Contract liabilities	103.53	101.50
Provisions	8.48	6.13
Current tax liabilities (net)	218.23	167.84
Total current liabilities	**3,162.15**	**2,062.82**
Total liabilities	**3,245.86**	**2,113.48**
Total equity and liabilities	**7,191.40**	**5,671.03**

For JFL Life Sciences Limited

JFL Life Sciences Limited

Smiral A. Patel
Managing Director
DIN : 00769486
Date: May 19, 2025
Place : Ahmedabad

JFL Life Sciences Limited

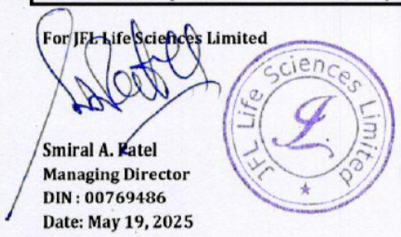
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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH, 2025

(Rs.In Lakhs)

Particulars	For the Year ended 31 March 2025	For the year ended 31 March 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax	613.19	379.99
Finance cost	108.12	86.01
Depreciation and amortisation income	99.25	44.27
Provision for Gratuity	-	-
Interest income	(0.78)	(2.64)
Operating profit before working capital changes	**819.78**	**507.63**
Movements in working capital:		
Adjusted for (Increase)/Decrease in operating assets		
Long-Term Loans and advances	(2.09)	19.47
Inventories	(740.78)	(310.91)
Trade Receivables	(909.85)	(126.87)
Other Current Financial Assets	2.57	-
Other Current Assets	20.15	476.05
Adjusted for Increase/(Decrease) in operating liabilties:		
Trade Payables	524.28	264.79
Provisions	4.91	6.14
Contract Liabilities	-	12.97
Other Current Financial Liabilites	30.28	(1.56)
Cash generated (used in)/from operations	**(250.76)**	**847.70**
Income tax paid	(102.39)	(6.86)
Net cash flow generated (used in)/from operating activities (A)	**(353.15)**	**840.84**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property plant & equipment and intangible asset	(39.52)	(611.30)
Interest received	0.78	2.64
Proceeds from fixed deposits	37.70	-
Net cash flow from/(used in) investing activities (B)	**(1.04)**	**(608.66)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Repayment of long and short-term borrowings	489.79	(148.69)
Dividend paid during the year	(27.50)	-
Finance cost	(108.12)	(86.01)
Net cash flow from / (used in) financing activities (C)	**354.17**	**(234.69)**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(0.02)	(2.52)
Cash and cash equivalents at the beginning of the year	3.41	5.93
Cash and cash equivalents at the end of the year	**3.39**	**3.41**

For JFL Life Sciences Limited



Smiral A. Patel
Managing Director
DIN : 00769486
Date: May 19, 2025
Place : Ahmedabad