LASA SUPERGENERICS LTD.

LASA SUPERGENERICS LIMITED

**Reg. Office : C-4, C-4/1 M.I.D.C, Lote Parshuram Industrial Area,
Tal - Khed, Dist- Ratnagiri, Maharashtra, India 415 722
Email: Info@lasalabs.com. Website: www.lasalabs.com**

Statement of Unaudited Financial Results for Quarter ended 31st December, 2025

(Rs in Lakhs)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	(Unaudited)	31.03.2025 (Audited)
1. INCOME						
a. Revenue from Operations	219.93	306.11	3,307.99	2,527.21	10,331.04	14,244.81
b. Other Income	1.79	0.71	66.87	15.92	262.05	501.23
Total Income	221.72	306.81	3,374.87	2,543.13	10,593.09	14,746.03
2. Expenses						
a. Cost of Materials consumed	48.77	433.00	2,583.15	1,848.15	7,641.30	10,809.56
b. Cost of Traded Goods	-	-	-	-	-	-
c. Change in Inventories of Finished Goods, Work in Progress	177.17	120.18	(131.66)	499.96	141.92	(190.82)
d. Employee benefits expenses	16.36	78.27	147.01	212.34	467.80	610.79
e. Finance costs (Bank Charges)	11.20	11.95	47.21	25.76	258.48	269.24
f. Depreciation & amortizations expenses	156.99	157.02	279.59	470.97	840.04	1,229.98
g. Other Expenses	52.40	74.47	683.13	491.58	1,791.73	2,388.68
Total Expenses (a to g)	462.88	874.89	3,608.43	3,548.75	11,144.27	15,117.43
Exceptional Items			(824.53)	2,057.47	(824.53)	1,566.91
3. Profit / (Loss) before tax (1-2)	(241.16)	(568.08)	590.97	(3,063.09)	273.35	(1,938.31)
4. Tax expense						
Current Tax					-	-
Deferred Tax	14.32	57.13	41.58	(70.50)	319.97	(462.58)
Short / Excess income tax provision for earlier years					-	-
5. Net Profit / (Loss) after tax (3-4)	(255.47)	(625.20)	549.39	(2,992.59)	(46.62)	(1,475.73)
6. Other Comprehensive Income						
Items that will not be reclassified into Profit or Loss						
- Remeasurement of Defined Benefit Plans (Net of tax)			-		-	4.42
7. Total Comprehensive Income for the year (after tax) (5+6)	(255.47)	(625.20)	549.39	(2,992.59)	(46.62)	(1,471.31)
8. Paid-up Equity Share Capital (Face Value of Re. 10 /- each)	5,010.12	5,010.12	5,010.12	5,010.12	5,010.12	5,010.12
10. Earnings per Equity Share (of Rs. 10/- each)						
(a) Basic	(0.51)	(1.25)	1.10	(5.97)	(0.09)	(2.95)
(b) Diluted	(0.51)	(1.25)	1.10	(5.97)	(0.09)	(2.95)

Notes :

1) The Above Financial Results were reviewed by the audit committee of the board on 13th February 2026 and approved by the Board of Directors of the company at their meeting held on same date. The Statutory auditors have expressed on unmodified opinion. The auditors report has been filed with stock exchange and is available on the company's website. The Financial results have been prepared in accoradance with Ind AS notified under the Companies (Accounting Standards) Rule, 2015.

2) Exceptional items - Fire Incident (Uninsured Loss)

During the reporting period, on 18th May 2025, a fire occurred at the Company's factory located at Lote Parshuram Industrial area (our Mother Unit located at Plot No. C-4) in Ratnagiri, Maharashtra, resulting in significant damage to inventories, property, plant and equipment, office area and disruption of operations. This unit was central to our primary production activities, and as a result of the damage caused by the fire, all production processes have come to a halt.

The other owned/ leased units of the Company were dependent on the output from the C-4 unit for further processing and production. In the absence of operations at the Mother Unit, activities at all subsequent units have also ceased. The Company has duly intimated the stock exchanges, the Factory Inspector, and the Office of the Labor Commissioner regarding the suspension of operations.

The affected assets were not covered by insurance. As a result of this substantial loss has been recognised as exceptional items:

	(Rs in Lakhs)
a) Inventories	1,273.62
b) Property, plan & Equipment (provisional)	700.00
c) Other expenses	83.85

3) Going concern : The management expressed its inability to commence manufacturing activities in it's facilities which is attributable to a range of challenges, including pending statutory clearances and certain operational constraints. They are actively exploring alternative options to enter into contract manufacturing arrangements and/or leasing the facility, subject to receipt of necessary regulatory approvals and consents.

The Company is evaluating its recovery and rebuilding strategy, including potential funding arrangements to restore operations.

4)The bank balance confirmation of bank accounts having book balance of Rupees 7.99 Lacs as on 31 12 2025 & Fixed deposits confirmation of book balance of Rupees 31.46 Lacs as on 31-12-2025 could not be obtained as these accounts and fixed deposits are in dormant status.

5) As the goods were destroyed before transfer of risk or ownership, the transaction is governed by the doctrine of force majeure / supervening impossibility under Section 56 of the Indian Contract Act, 1872. Accordingly, revenue recognition in respect of the said invoice stands suspended pending determination of legal outcomes. The advance received from the said customer has been retained in the books as a continuing liability under "Other Current Liabilities – Force Majeure Suspense", to be adjusted upon final settlement of the mutual closure with the customer. For abundant clarity, this amount does not represent a debt due or payable as at the reporting date; its treatment remains contingent on future adjudication.

6) The Company has single business segment i.e. Active Pharmaceutical Ingredients (API), therefore, in the context of Ind As 108, disclosure of segment information is not applicable.

7) Figures of previous period have been re-grouped / reclassified wherever necessary, to confirm to this period's classification.

For Lasa Supergenerics Limited

Omkar Herlekar
Chairman & Mananging Director
[DIN No.01587154]

LASA SUPERGENERICS LIMITED

Place : Mumbai
Date : 13th February,2026