Bhageria & Jajodia Pharmaceuticals Private Limited

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs Except EPS)

	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
1	**Revenue from operations (Net of GST)**	6.70	54.43	49.11	61.13	176.04	225.41
2	**Other income**	2.11	2.04	2.28	4.15	4.38	8.48
3	**Total Income (1+2)**	**8.81**	**56.47**	**51.39**	**65.28**	**180.42**	**233.88**
4	**Expenses**						
	Cost of materials consumed	-	-	-	-	-	-
	Purchase of Stock-in-Trade	8.32	70.25	86.08	78.56	265.02	419.56
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-	-	-	-	-	
	Employee benefit expense	-	0.50	0.56	0.50	0.56	2.83
	Finance costs	35.90	34.20	28.36	70.10	56.21	119.37
	Depreciation and amortization expense	-	-	-	-	-	
	Other expenses	0.56	0.67	1.14	1.23	2.23	16.57
	Total expenses	**44.78**	**105.61**	**116.14**	**150.40**	**324.02**	**558.33**
5	**Profit before tax (3-4)**	**(35.97)**	**(49.15)**	**(64.75)**	**(85.12)**	**(143.59)**	**(324.45)**
6	**Tax expense:**	**-**	**-**	**-**	**-**	**-**	**-**
	Current tax	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	(Excess) / Short Provision for tax	-	-	-	-	-	-
7	**Profit for the period (5-6)**	**(35.97)**	**(49.15)**	**(64.75)**	**(85.12)**	**(143.59)**	**(324.45)**
8	**Other comprehensive income**						
	Items that will not be reclassified to profit or loss						
	i. Remeasurement of the defined benefit plans	-	-	-	-	-	-
	ii. Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income for the period (net of tax)(i+ii)	**-**	**-**	**-**	**-**	**-**	**-**
9	**Total Comprehensive Income for the period (7+8)**	**(35.97)**	**(49.15)**	**(64.75)**	**(85.12)**	**(143.59)**	**(324.45)**
10	**Paid up Capital**						
	Face value of share (Rs.)	10.00	10.00	10.00	10.00	10.00	10.00
11	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	-
12	**Earnings per equity share (EPS) :**						
	Basic EPS (Rs) (not annualised)	(7.19)	(9.83)	(12.95)	(17.02)	(28.72)	(64.89)
	Diluted EPS (Rs) (not annualised)	(7.19)	(9.83)	(12.95)	(17.02)	(28.72)	(64.89)
	Face value of share (Rs)	10.00	10.00	10.00	10.00	10.00	10.00

Bhageria & Jajodia Pharmaceuticals Private Limited

BALANCE SHEET AS AT SEPTEMBER 30, 2026

	Particulars	As at September 30, 2026
I	**ASSETS**	
	1. Non Current Assets	
	(a) Property, Plant and Equipment	-
	(b) Capital Work-In-Progress	-
	(c) Investment Property	-
	(d) Financial Assets	
	(i) Investments	-
	(ii) Others	-
	(e) Other Current Assets	-
		-
	2. Current Assets	
	(a) Inventories	-
	(b) Financial Assets	
	(i) Investments	-
	(ii) Trade Receivables	33,58,528.00
	(iii) Cash and Cash Equivalents	3,49,250.52
	(iv) Other Bank Balances other than (iii) above	-
	(v) Loans	-
	(vi) Others	4,20,50,323.67
	(c) Current Tax Asset (net)	1,32,454.90
	(d) Other Current Assets	7,85,13,190.76
		12,44,03,747.85
	Branch	-
	Total Assets	**12,44,03,747.85**
II	**EQUITY AND LIABILITIES**	
	Equity	
	(a) Equity Share Capital	50,00,000.00
	(b) Other Equity	(5,21,60,648.11)
		(4,71,60,648.11)
	LIABILITIES	
	1. Non Current Liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	3,41,34,575.00
	(b) Provisions	-
	(c) Deferred Tax Liabilities (Net)	-
		3,41,34,575.00
	2. Current Liabilities	
	(a) Financial Liabilities	
	(i) Borrowings	12,14,50,000.00
	(ii) Trade Payable	18,458.00
	(iii) Other Financial Liabilities	1,59,20,362.96
	(b) Other Current Liabilities	41,000.00
	(c) Provisions	-
	(d) Current Tax Liabilities (Net)	-
		13,74,29,820.96
	Total Equity and Liabilities	**12,44,03,747.85**
		-

Bhageria & Jajodia Pharmaceuticals Private Limited

STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

	Particulars	April 01, 2026 to September 30, 2026
I	**Revenue**	
	Revenue from Operations	61,12,948.00
	Other Income	4,14,827.54
	Total Income	**65,27,775.54**
II	**Expenses**	
	Cost of materials consumed	-
	Purchase of Stock-in-Trade	78,56,178.30
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	-
	Employee Benefits Expenses	50,408.00
	Finance Costs	70,09,974.26
	Depreciation and Amortization Expenses	-
	Other Expenses	1,23,120.15
	Total Expenses	**1,50,39,680.71**
III	**Profit before tax (I- II)**	(85,11,905.17)
IV	**Less: Tax Expense:**	
	Current Tax	-
	MAT Credit Entitlement	-
	Deferred Tax	-
	(Excess) / Short Provision for tax	-
	Total Tax Expense	**-**
V	**Profit for the Year (III-IV)**	**(85,11,905.17)**
VI	**Other Comprehensive Income**	
	Items that will not be reclassified to profit or loss	
	Re-measurement gains/ (losses) on defined benefit obligations	
	Tax Effect on above	
	Other Comprehensive Income for the year, net of tax	**-**
VII	**Total Comprehensive Income for the year (V+VI)**	**(85,11,905.17)**
VIII	**Earnings Per Equity Share (Face Value Rs.5 Per Share):**	
	Basic and Diluted (Rs.)	

Bhageria & Jajodia Pharmaceuticals Private Limited

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Particulars	For the Half Year ended September 30, 2026	For the Year ended March 31, 2026
	(Unaudited)	(Audited)
A. Cash Flow from Operating Activities		
Net Profit Before Tax	**(85,11,905.17)**	**(3,24,44,767.36)**
Adjustments:		
Depreciation and Amortization on Property, Plant and Equipment		-
Interest Income	(4,37,035.86)	(8,34,959.50)
Net (gains) / loss arising on financial assets measured at FVTPL	-	-
Dividend Income	-	-
Profit on Sale of Current Investment	-	-
Finance Costs (Including Fair Value Change in Financial Instruments)	70,09,974.26	1,19,36,826.21
Operating cash flows before working capital changes	**(19,38,966.77)**	**(2,13,42,900.65)**
Adjustments for Changes in Working Capital		
Decrease/ (Increase) in Inventories	-	-
Decrease/ (Increase) in Trade receivables	14,22,376.00	1,81,40,823.24
Decrease/ (Increase) in Non-Current Financial Assets - Others	-	-
Decrease/ (Increase) in Financial Assets - Other	-	5,958.00
Decrease/ (Increase) in Other Current Assets	(33,80,797.73)	(2,11,43,557.05)
Increase/ (Decrease) in Trade Payables	(14,529.00)	(23,745.00)
Increase/ (Decrease) in Current Financial Liabilities - Other	43,20,848.64	68,98,079.51
Increase/ (Decrease) in Other Current Liabilities	(7,12,751.00)	2,32,173.00
Increase/ (Decrease) in Non-current Other Financial Liabilities	-	-
Increase/ (Decrease) in Other Non-current liabilities	-	-
Increase/ (Decrease) in Provisions	-	-
Cash generated from operations	**(3,03,819.86)**	**(1,72,33,168.95)**
Income taxes paid/(Refund Received)	43,026.50	(77,557.20)
Net cash flow from operating activities (A)	**(3,46,846.36)**	**(1,71,55,611.75)**
B. Cash Flow from Investing Activities		
Purchase or Construction of Property, Plant and Equipment (including capital work-in-progress and capital advances)	-	-
Proceeds from/ (Investment in) fixed deposits (net)	(3,76,785.04)	42,82,876.09
Investments in Equity Shares in Subsidiaries	-	-
Interest Received	4,37,035.86	8,34,959.50
Dividend Received	-	-
Sale of Property, Plant and Equipment	-	-
(Investments in) / Proceeds from Current Investments (net)	-	-
Interest Received	-	-
Net cash flow from/ (used in) investing activities (B)	**60,250.82**	**51,17,835.59**
C. Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	-	-
Dividend (Including Corporate Dividend Tax)		
Lease payments and payment of expenses related to lease contracts	-	
Increase / (Decrease) in Current Borrowings	49,39,166.34	1,80,10,833.66
Finance Costs (Except Notional Finance Cost)	(54,41,383.26)	(90,83,617.21)
Net cash flow from financing activities (C)	**(5,02,216.92)**	**89,27,216.45**
Net cash Increase/(decrease) in cash and cash equivalents (A+B+C)	**(7,88,812.46)**	**(31,10,559.71)**
Cash and cash equivalents at the beginning of the year	11,38,062.98	42,48,622.69
Cash and cash equivalents at the end of the year	3,49,250.52	11,38,062.98
Net cash Increase/(decrease) in cash and cash equivalent	**(7,88,812.46)**	**(31,10,559.71)**