

Integrated Filing (Finance) Ind AS

BHARAT PARENTERALS LIMITED

General Information

Scrip code*	541096	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE365Y01019	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	12-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Pharmaceuticals	
Start date of board meeting	12-11-2025	
Start time of board meeting	14:30:00	
End date of board meeting	12-11-2025	
End time of board meeting	15:30:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	08-08-2024	
Indicate Company website link for updated RPT policy of the Company	https://www.bplindia.in/investor-2.html#policy-tab	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information (1)

Text Block

Textual Information(1)	Not Applicable
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	4,170.00 13,606.00
	Other income	421.00 584.00
	Total income	4,591.00 14,190.00
2	Expenses	
(a)	Cost of materials consumed	3,128.00 8,611.00
(b)	Purchases of stock-in-trade	0.00 0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(797.00) 4.00
(d)	Employee benefit expense	651.00 1,247.00
(e)	Finance costs	96.00 237.00
(f)	Depreciation, depletion and amortisation expense	217.00 422.00
(g)	Other Expenses	
1	Other Expenses	954.00 1,987.00
	Total other expenses	954.00 1,987.00
	Total expenses	4,249.00 12,508.00
3	Total profit before exceptional items and tax	342.00 1,682.00
4	Exceptional items	0.00 0.00
5	Total profit before tax	342.00 1,682.00
6	Tax expense	
7	Current tax	114.00 485.00
8	Deferred tax	(45.00) (75.00)
9	Total tax expenses	69.00 410.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00 0.00
11	Net Profit Loss for the period from continuing operations	273.00 1,272.00
12	Profit (loss) from discontinued operations before tax	0.00 0.00
13	Tax expense of discontinued operations	0.00 0.00
14	Net profit (loss) from discontinued operation after tax	0.00 0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00 0.00
16	Total profit (loss) for period	273.00 1,272.00
17	Other comprehensive income net of taxes	6.49 3.00
18	Total Comprehensive Income for the period	279.49 1,275.00
19	Total profit or loss, attributable to	
	Profit or loss, attributable to owners of parent	
	Total profit or loss, attributable to non-controlling interests	
20	Total Comprehensive income for the period attributable to	
	Comprehensive income for the period attributable to owners of parent	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	
21	Details of equity share capital	
	Paid-up equity share capital	689.00 689.00
	Face value of equity share capital	10.00 10.00
22	Reserves excluding revaluation reserve	
23	Earnings per share	
i	Earnings per equity share for continuing operations	
	Basic earnings (loss) per share from continuing operations	3.96 18.47
	Diluted earnings (loss) per share from continuing operations	3.96 18.47
ii	Earnings per equity share for discontinued operations	
	Basic earnings (loss) per share from discontinued operations	0.00 0.00
	Diluted earnings (loss) per share from discontinued operations	0.00 0.00
iii	Earnings per equity share (for continuing and discontinued operations)	
	Basic earnings (loss) per share from continuing and discontinued operations	3.96 18.47
	Diluted earnings (loss) per share from continuing and discontinued operations	3.96 18.47
24	Debt equity ratio	
25	Debt service coverage ratio	
26	Interest service coverage ratio	
27	Remarks for debt equity ratio	
28	Remarks for debt service coverage ratio	
29	Remarks for interest service coverage ratio	
30	Disclosure of notes on financial results	Textual Information(1)

Text Block

<p>Textual Information(1)</p>	<p>' 1. The above unaudited financial results for the quarter ended September 30, 2025 have been duly reviewed by Statutory auditors, recommended by the Audit Committee and have been approved and were taken on record by the Board of Directors at its meeting held on November 12, 2025. ' 2. The Company has only one segment of activity, namely "Pharmaceuticals.". ' 3. Additional information for the investor are provided hereunder: Rs. In Lakhs</p> <table border="1"><thead><tr><th>Particulars</th><th>Quarter Ended ' 30.09.2025</th><th>Year Ended ' 30.09.2025</th><th>Year Ended ' 30.09.2024</th><th>Year Ended ' 30.09.2025</th><th>Year Ended ' 30.09.2024</th><th>Year Ended ' 31.03.2025</th></tr></thead><tbody><tr><td>EBITDA (In Figures) including other income</td><td>654</td><td>1,688</td><td>1,026</td><td>2,342</td><td>2,916</td><td>4,815</td></tr><tr><td>EBITDA (In Figures) excluding other income</td><td>233</td><td>1,525</td><td>566</td><td>1,758</td><td>2,065</td><td>3,360</td></tr><tr><td>EBITDA (including other income)/ Revenue from operation (In %)</td><td>15.69%</td><td>17.88%</td><td>15.92%</td><td>17.21%</td><td>18.63%</td><td>15.83%</td></tr><tr><td>EBITDA (excluding other income)/ Revenue from operation (In %)</td><td>5.59%</td><td>16.16%</td><td>8.78%</td><td>12.92%</td><td>13.20%</td><td>11.05%</td></tr></tbody></table> <p>' 4. The figures for the quarter ended 30th September, 2025 are the balancing figures between the unaudited figures of half year ended and the first quarter of the respective financial years which were subject to limited review. ' 5. The previous quarter's / year's figures have been regrouped / rearranged wherever necessary to make it comparable with the current quarter / year. '</p>	Particulars	Quarter Ended ' 30.09.2025	Year Ended ' 30.09.2025	Year Ended ' 30.09.2024	Year Ended ' 30.09.2025	Year Ended ' 30.09.2024	Year Ended ' 31.03.2025	EBITDA (In Figures) including other income	654	1,688	1,026	2,342	2,916	4,815	EBITDA (In Figures) excluding other income	233	1,525	566	1,758	2,065	3,360	EBITDA (including other income)/ Revenue from operation (In %)	15.69%	17.88%	15.92%	17.21%	18.63%	15.83%	EBITDA (excluding other income)/ Revenue from operation (In %)	5.59%	16.16%	8.78%	12.92%	13.20%	11.05%
Particulars	Quarter Ended ' 30.09.2025	Year Ended ' 30.09.2025	Year Ended ' 30.09.2024	Year Ended ' 30.09.2025	Year Ended ' 30.09.2024	Year Ended ' 31.03.2025																														
EBITDA (In Figures) including other income	654	1,688	1,026	2,342	2,916	4,815																														
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Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement of defined benefit obligation	8.67	4.00
Total Amount of items that will not be reclassified to profit and loss	8.67	4.00
2 Income tax relating to items that will not be reclassified to profit or loss	2.18	1.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	6.49	3.00

Statement of Asset and Liabilities

Amount in (Lakhs)

	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	4,670.00
Capital work-in-progress	500.00
Investment property	77.00
Goodwill	0.00
Other intangible assets	0.00
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	16,780.00
Trade receivables, non-current	0.00
Loans, non-current	6,551.00
Other non-current financial assets	77.00
Total non-current financial assets	23,408.00
Deferred tax assets (net)	156.00
Other non-current assets	107.00
Total non-current assets	28,918.00
2 Current assets	
Inventories	4,334.00
Current financial asset	
Current investments	0.00
Trade receivables, current	12,988.00
Cash and cash equivalents	366.00
Bank balance other than cash and cash equivalents	630.00
Loans, current	11.00
Other current financial assets	254.00
Total current financial assets	14,249.00
Current tax assets (net)	1.00
Other current assets	2,365.00
Total current assets	20,949.00
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	49,867.00
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	689.00
Other equity	39,200.00
Total equity attributable to owners of parent	39,889.00
Non controlling interest	
Total equity	39,889.00
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	147.00
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
Total Trade payable	0.00
Other non-current financial liabilities	109.00
Total non-current financial liabilities	256.00
Provisions, non-current	293.00
Deferred tax liabilities (net)	0.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	0.00
Total non-current liabilities	549.00
Current liabilities	
Current financial liabilities	
Borrowings, current	1,682.00
Trade payables, current	
(A) Total outstanding dues of micro enterprises and small enterprises	519.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4,025.00
Total Trade payable	4,544.00
Other current financial liabilities	2,067.00
Total current financial liabilities	8,293.00
Other current liabilities	1,040.00
Provisions, current	26.00
Current tax liabilities (Net)	70.00
Deferred government grants, Current	0.00
Total current liabilities	9,429.00
3 Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4 Regulatory deferral account credit balances and related deferred tax liability	0.00
Total liabilities	9,978.00
Total equity and liabilities	49,867.00
Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	1,682.00
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	237.00
Adjustments for decrease (increase) in inventories	351.00
Adjustments for decrease (increase) in trade receivables, current	3,698.00
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(238.75)
Adjustments for decrease (increase) in other non-current assets	(5.18)
Adjustments for other financial assets, non-current	19.54
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	(1,732.74)
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(211.00)
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	422.00
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	(15.12)
Adjustments for provisions, current	31.00
Adjustments for provisions, non-current	(53.00)
Adjustments for other financial liabilities, current	0.00
Adjustments for other financial liabilities, non-current	(164.35)
Adjustments for unrealised foreign exchange losses gains	(282.08)
Adjustments for dividend income	0.00
Adjustments for interest income	(241.52)
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	0.00
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	2,297.84
Net cash flows from (used in) operations	3,979.84
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	439.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	3,540.84
3 Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	17.00
Purchase of property, plant and equipment	554.47
Proceeds from sales of investment property	(10.00)
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	360.39
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	514.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	2,114.00

	Net cash flows from (used in) investing activities	1,720.14
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	(68.92)
	Proceeds from issuing other equity instruments	0.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	(4,565.20)
	Repayments of borrowings	0.00
	Payments of lease liabilities	0.00
	Dividends paid	79.96
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(237.24)
	Net cash flows from (used in) financing activities	(4,951.32)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	309.66
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	23.03
	Net increase (decrease) in cash and cash equivalents	332.69
	Cash and cash equivalents cash flow statement at beginning of period	10.00
	Cash and cash equivalents cash flow statement at end of period	342.69

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any incurred to corporate
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
1	BHARAT PARENTERALS LIMITED	Innoxel Lifesciences Private Limited	Subsidiary	Advance		7,500.00	NA			719.20	39.42	36.85	
2	BHARAT PARENTERALS LIMITED	Innoxel Lifesciences Private Limited	Subsidiary	Any other transaction	Loan and Advance Repaid		NA			(579.20)	0.00	0.00	
3	BHARAT PARENTERALS LIMITED	Innoxel Lifesciences Private Limited	Subsidiary	Interest received			NA			116.22	0.00	0.00	
4	BHARAT PARENTERALS LIMITED	Innoxel Lifesciences Private Limited	Subsidiary	Sale of goods or services			NA			0.12	0.00	0.00	
5	BHARAT PARENTERALS LIMITED	Varenyam Biolifesciences Private Limited	Wholly Owned Subsidiary Company	Advance			NA			31.80	26.08	25.06	
6	BHARAT PARENTERALS LIMITED	Varenyam Biolifesciences Private Limited	Wholly Owned Subsidiary Company	Interest received			NA			71.09	0.00	0.00	
7	BHARAT PARENTERALS LIMITED	Varenyam Healthcare Private Limited	Wholly Owned Subsidiary Company	Sale of goods or services			NA			738.10	725.75	1,000.85	
8	BHARAT PARENTERALS LIMITED	Varenyam Healthcare Private Limited	Wholly Owned Subsidiary Company	Purchase of goods or services			NA			8.25	0.00	0.00	
9	BHARAT PARENTERALS LIMITED	Bharat Desai	Managing Director	Remuneration		500.00	NA			71.56	11.50	11.50	
10	BHARAT PARENTERALS LIMITED	Hemang Shah	Executive Director	Remuneration		500.00	NA			14.36	2.39	2.38	
11	BHARAT PARENTERALS LIMITED	Bhahim B Desai	Relatives of Director	Remuneration		75.00	NA			37.11	1.56	1.54	
12	BHARAT PARENTERALS LIMITED	Nikita Desai	Relatives of Director	Remuneration		45.00	NA			19.73	0.83	0.81	
13	BHARAT PARENTERALS LIMITED	Himaben b. Desai	Relatives of Director	Remuneration		200.00	NA			85.67	9.44	9.44	
14	BHARAT PARENTERALS LIMITED	Jignesh Shah	Chief Financial Officer	Remuneration			NA			8.76	1.40	1.16	
15	BHARAT PARENTERALS LIMITED	Sharmin Soni	Company Secretary	Remuneration			NA			4.39	0.79	0.00	
16	BHARAT PARENTERALS LIMITED	Shaileshkumar Gabhawala	Independent Director	Any other transaction	Director Sitting Fees		NA			0.10	0.00	0.00	
17	BHARAT PARENTERALS LIMITED	Zankhana Sheth	Independent Director	Any other transaction	Director Sitting Fees		NA			0.10	0.00	0.00	
18	BHARAT PARENTERALS LIMITED	Mukeshbhai Patel	Independent Director	Any other transaction	Director Sitting Fees		NA			0.10	0.00	0.00	
19	BHARAT PARENTERALS LIMITED	Alkesh Shah	Non-Executive Non-Independent Director	Any other transaction	Director Sitting Fees		NA			0.00	0.00	0.00	
Total value of transaction during the reporting period										1,347.46			

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	28-05-2024
Amount Raised	9,560.00
Report filed for Quarter ended	30-09-2025
Monitoring Agency	false
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	false
Comments of the Audit Committee after review	false
Comments of the auditors, if any	false

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Capital Adequacy for Expansion of Business	Not Applicable	716.90	0.00	716.90	0.00	
2	Investment in Subsidiary Company	Not Applicable	7,647.70	0.00	7,647.70	0.00	
3	Funds for General Corporate Purposes of the Company	Not Applicable	1,195.00	0.00	1,195.00	0.00	

Signatory Details

Name of signatory	Bharatkumar Desai
Designation of person	Managing Director
Place	Vadodara
Date	12-11-2025