Integrated Filing (Finance) Ind AS

BAJAJ HEALTHCARE LIMITED

General Information

Scrip code*	539872
NSE Symbol*	BAJAJHCARE
MSEI Symbol*	NOTLISTED
ISIN*	INE411U01027
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	20-07-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	14-07-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	Pharmaceuticals
Start date of board meeting	20-07-2026
Start time of board meeting	17:00:00
End date of board meeting	20-07-2026
End time of board meeting	17:31:00
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

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?	Yes	
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?	No	Textual Information(1)

Text Block

Textual Information(1)	During the quarter ended 30 June 2026, there has been no default of any loan or debt securities.

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	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	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	16,563.17	16,563.17
	Other income	81.14	81.14
	Total income	16,644.31	16,644.31
2	**Expenses**		
(a)	Cost of materials consumed	9,158.91	9,158.91
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(549.24)	(549.24)
(d)	Employee benefit expense	1,747.12	1,747.12
(e)	Finance costs	609.10	609.10
(f)	Depreciation, depletion and amortisation expense	701.38	701.38
(g)	**Other Expenses**		
1	Brokerage & Commission	101.82	101.82
2	Consumption of Stores Spares and Maintainence	673.25	673.25
3	Freight Forwarding & Transport	358.56	358.56
4	Legal & Professional Expenses	175.16	175.16
5	Miscellaneous Expenses	57.50	57.50
6	Power and Fuel	748.07	748.07
7	Processing & Labour Charges	580.99	580.99
8	Provision for Credit Loss	100.00	100.00
9	Travelling & Conveyence Expenses	66.83	66.83
10	Others	469.03	469.03

	Total other expenses	3,331.21	3,331.21
	Total expenses	14,998.48	14,998.48
	Total profit before exceptional items and tax	1,645.83	1,645.83
4	Exceptional items	0.00	0.00
5	**Total profit before tax**	1,645.83	1,645.83
6	**Tax expense**		
7	Current tax	0.00	0.00
8	Deferred tax	256.55	256.55
9	**Total tax expenses**	256.55	256.55
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**	1,389.28	1,389.28
12	Profit (loss) from discontinued operations before tax	(26.03)	(26.03)
13	Tax expense of discontinued operations	(6.55)	(6.55)
14	**Net profit (loss) from discontinued operation after tax**	(19.48)	(19.48)
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**	1,369.80	1,369.80
17	Other comprehensive income net of taxes	22.45	22.45
18	**Total Comprehensive Income for the period**	1,392.25	1,392.25
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	1,683.13	1,683.13
	Face value of equity share capital	5.00	5.00
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	4.13	4.13
	Diluted earnings (loss) per share from continuing operations	4.12	4.12
ii	**Earnings per equity share for discontinued operations**		
	Basic earnings (loss) per share from discontinued operations	(0.06)	-0.06
	Diluted earnings (loss) per share from discontinued operations	(0.06)	-0.06

iii	**Earnings per equity share (for continuing and discontinued operations)**		
	Basic earnings (loss) per share from continuing and discontinued operations	4.07	4.07
	Diluted earnings (loss) per share from continuing and discontinued operations	4.06	4.06
24	Debt equity ratio	46.00%	46.00
25	Debt service coverage ratio	247.34%	247.3400
26	Interest service coverage ratio	370.21%	370.2100
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio	Textual Information(1)	
29	Remarks for interest service coverage ratio	Textual Information(2)	
30	Disclosure of notes on financial results	Textual Information(3)	

Text Block

Textual Information(1)	Debt Service Coverage Ratio is annualized
Textual Information(2)	Interest Service Coverage Ratio indicates adequate coverage of finance costs.
Textual Information(3)	1. The above financial results of Bajaj Healthcare Limited (the Company) have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at their respective meetings held on 20 July 2026. These results have been subjected to a limited review by the statutory auditors who have expressed an unmodified review conclusion. 2. The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures up to nine months of the relevant financial year. 3. The above unaudited financial results for the quarter ended 30 June 2026 have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standards (Ind AS)as prescribed under Section 133 of the Companies Act 2013 (Act) read with relevant rules issued there under and other accounting principles generally accepted in India in terms of Regulation 33 of the SEBI (Listing obligations and disclosure requirements) Regulations 2015 as amended. 4. The Company deals in pharmaceuticals products (formulations and active pharmaceutical ingredients components) which are interlinked and interdependent. Therefore the Company has identified only one reportable segment i.e. Pharmaceuticals. 5. In the year ended 31 March 2024 the Board of Directors had approved to sale disposal of undertaking unit(s) on going concern basis situated at plot no. N 92, L 9 3, T 30, MIDC Tarapur, Taluka Boisar, District Palghar, Maharashtra and vacant industrial land situated at plot no. D 2 CH 42 and D 2 CH 43 Dahej industrial area GIDC Bharuch Gujarat (which were acquired under SARFAESI ACT 2022 from Saraswat Bank) and plot no.E 62 and E 63 MIDC Tarapur Taluka Boisar District Palghar Maharashtra. The approval of shareholders was obtained vide postal ballot. The Company has classified the assets and liabilities in relation to these units as Assets and liabilities held for sale disposal under Ind AS 105 (Non-current Assets Held for Sale and Discontinued Operations). The results of the operation of these units have been presented separately on the Statement of Profit and Loss as Discontinued Operations. Out of these, one unit situated at plot no. N 92 was sold during the Quarter ended 31 March 2024 and

L 9 3 was sold during the Quarter ended 31 March 2026. The total value of assets classified as held for sale represents lower of carrying value or fair value.

The financial information from discontinued operations:
Particulars Quarter Ended Year ended
30 June 2026 31 March 2026 30 June 2025 31 March 2026
(Unaudited) (Refer Note 2) (Unaudited) (Audited)
Total Income (A) 10.61 2.10 11.71
Total Expenses (B) 26.03 240.79 47.53 523.40
Loss before Tax from Discontinued Operations (C A B) (26.03) (230.18) (45.43) (511.69)
Tax Credit from Discontinued Operations (D) (6.55) 113.60 (11.43) 42.74
Loss after Tax from Discontinued Operations (E = C D) (19.48) (343.78) (34.00) (554.43)

6. On 19 September 2024 the Company allotted 3984852 equity shares and 2079409 convertible warrants raising an aggregate amount of Rs. 15225.90 lakhs. This included 25 percent of the warrant issue price amounting to Rs. 1757.10 lakhs received at the time of allotment of the convertible warrants.
During the quarter ended 31 March 2026 the Company received the balance 75 percent of the warrant issue price aggregating Rs. 5271.30 lakhs. Subsequently the Board of Directors at its meeting held on 18 March 2026 approved the conversion of all 2079409 convertible warrants into an equivalent number of fully paid up equity shares of face value Rs. 5 each.
Pursuant to the aforesaid conversion the issued subscribed and paid up equity share capital of the Company increased from Rs. 1579.16 lakhs comprising 31583252 equity shares of face value Rs. 5 each to Rs. 1683.13 lakhs comprising 33662661 equity shares of face value Rs. 5 each.
During the quarter ended 30 June 2026 the Company received approvals from the National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) for the listing and trading of the aforesaid 2079409 equity shares of face value Rs. 5 each.

The fund raised through allotment of equity shares and convertible warrants under the preferential issue has been utilised for following activities.

Particulars Amount to be Utilised Utilised up to 30 June 2026 Unutilised Balance
Repayment of loan 15000.00 15000.00 0.00
Investment in capital expenditure 3500.00 2330.84 1169.16
General corporate purposes 1997.00 1993.48 3.52
Total 20497.00 19324.32 1172.68

7. The Company had entered into a Transfer of Technical Know how arrangement with a customer for one of the products manufactured by the

	Company. The Technical know how was ultimately to be used by a customer in Middle East. Due to on going regional instability in Middle East the customer was not able to meet its committed timeline. Hence the Company has reversed the income recognised in earlier year amounting to Rs. 3324.66 lakhs in the quarter ended 31 March 2026. 8. In April 2025 the Company acquired Genrx Pharmaceuticals Private Limited (in Liquidation) (Genrx) on a going concern basis. Genrx is an existing company incorporated under the provisions of the Companies Act 1956. The acquisition was made for a total consideration of Rs. 1085.00 lakhs. Subsequently on 3 June 2025 the Company filed an application with the Honble National Company Law Tribunal (NCLT) Mumbai seeking certain reliefs and concessions necessary for the effective implementation of the acquisition and takeover of Genrx as a going concern which is pending with NCLT as on 30 June 2026. Hence Genrx has not been considered a subsidiary for consolidation purpose pending requisite approvals from the NCLT as control defined under Ind AS 110 Consolidated Financial Statements is not established.

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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
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 plans	30.00	30.00
	Total Amount of items that will not be reclassified to profit and loss	30.00	30.00
2	Income tax relating to items that will not be reclassified to profit or loss	7.55	7.55
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	22.45	22.45

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							

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	Others
Description of mode of fund raising (Applicable in case of others is selected)	Allotment of Equity Shares pursuant to the exercise of options for conversion of convertible warrants into equity shares
Date of Raising Funds	18-03-2026
Amount Raised	5,271.30
Report filed for Quarter ended	30-06-2026
Monitoring Agency	Yes
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
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	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

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	Repayment & Prepayment of Secured/Unsecured Loans from Bank/NBFC in part or in full	Not Applicable	15,000.00	15,000.00	15,000.00	0.00	
2	Investment in Capital Expenditure	Not Applicable	3,500.00	3,500.00	2,330.84	0.00	
3	General Corporate Purpose	Not Applicable	2,200.00	1,997.00	1,993.48	0.00	

Signatory Details

Name of signatory	Rohan Parekh
Designation of person	Chief Financial Officer
Place	Thane
Date	20-07-2026