

Integrated Filing (Finance) Ind AS

Orchid Pharma Limited

General Information

Scrip code*	524372
NSE Symbol*	ORCHPHARMA
MSEI Symbol*	NOTLISTED
ISIN*	INE191A01027
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	11-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
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	Pharmaceutical
Start date of board meeting	11-02-2026
Start time of board meeting	13:30:00
End date of board meeting	11-02-2026
End time of board meeting	17:15:00
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

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	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
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	20,726.70	57,372.00
	Other income	560.94	2,783.14
	Total income	21,287.64	60,155.14
2	Expenses		
(a)	Cost of materials consumed	11,896.58	34,139.09
(b)	Purchases of stock-in-trade	25.00	121.13
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	2,393.08	3,191.63
(d)	Employee benefit expense	2,412.75	7,059.10
(e)	Finance costs	317.77	1,016.75
(f)	Depreciation, depletion and amortisation expense	902.94	2,658.49
(g)	Other Expenses		
1	Other Expenses	3,842.89	11,434.69
	Total other expenses	3,842.89	11,434.69
	Total expenses	21,791.01	59,620.88
3	Total profit before exceptional items and tax	(503.37)	534.26
4	Exceptional items	(711.27)	(711.27)
5	Total profit before tax	(1,214.64)	(177.01)
6	Tax expense		
7	Current tax	0.00	0.00
8	Deferred tax	0.00	(19.33)
9	Total tax expenses	0.00	(19.33)
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	(1,214.64)	(157.68)
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	(46.71)	(165.64)
16	Total profit (loss) for period	(1,261.35)	(323.32)
17	Other comprehensive income net of taxes	56.42	1.49

18	Total Comprehensive Income for the period	(1,204.93)	(321.83)
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	5,071.91	5,071.91
	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	(2.49)	(0.64)
	Diluted earnings (loss) per share from continuing operations	(2.49)	(0.64)
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	(2.49)	(0.64)
	Diluted earnings (loss) per share from continuing and discontinued operations	(2.49)	(0.64)
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

Textual Information(1)	<p>1. The above results for the quarter and nine months period ended December 31, 2025 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on February 11, 2026. The statutory auditors of the company have expressed a modified conclusion on the Limited review. ' ' 2. The Statement has been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other recognized accounting practices and policies generally accepted in India, to the extent applicable. ' ' 3. The Government of India has consolidated the multiple existing labour legislations into a unified framework comprising of Labour Codes collectively referred to as New 'Labour Codes' which become effective from 21 November 2025. The company has reassessed the employee benefits obligations in accordance with the revised definition of wages. Accordingly, based on management assessment and actuarial valuation, an incremental liability on account of past service cost in accordance with IND AS 19 'Employee Benefits' amounting to Rs. 711.271 lakhs has been shown under exceptional items in the Statement of Profit and Loss for the quarter and nine months ended December 31, 2025. Further in view of the relevant Rules yet to be notified, the company would continue to monitor developments relating to the implementation of the New Labour Codes and will review its estimates and assumptions on an ongoing basis. ' ' 4. 99,02,705 fully paid up Equity Shares of face value Rs.10/- each of the Company was allotted on 27th June 2023 by way of Qualified Institutional Placement (QIP) whereby proceeds of Rs.39180 Lakhs (Net of Share issue expenses) was raised. ' As on December 31, 2025 the entire net Proceeds of Rs.39180 Lakhs was received by the Company under the QIP and the Statement of Net funds raised and its utilisation is furnished below :Statement of QIP Net Funds raised and utilisation is furnished below: ' ' Statement of QIP Net Funds raised and utilisation ' Particulars Amount as stated in Total amount utilised Balance amount as on Remarks ' the Offer Document upto December 31, 2025 on December 31, 2025 kept ' (Rs. In Lakhs), (revised) (Rs. in Lakhs) in Fixed Deposits (Rs.in lakhs) ' 1. Investment in OBPL, ' subsidiary, for setting up ' Jammu Manufacturing Facility 13500 7302 6198 ' 2. Repayment/prepayment, in ' full or in part, of certain ' outstanding borrowings ' availed by the company 19546 19546 - ' 3. Funding capital expenditure ' requirements for setting up a ' new block at the API facility ' of the Company in Alathur, ' Tamil Nadu 36 36 0 ' 4. General corporate purposes 6372 6372 0 ' Total 39454 33256 6198 ' ' ' #As per</p>
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the QIP offer document the amount allocated for General Corporate Purpose (GCP) was Rs.6098 Lakhs which was based on the proposed net proceeds after issue expenses being Rs.39180 Lakhs. However, net proceeds transferred to Monitoring Account was Rs.39454 Lakhs as against the proposed Net Proceeds of Rs.39180 Lakhs, therefore the surplus amount of Rs.274 Lakhs has been included in the GCP amount allocated/ utilized as on 31st December, 2025. The Allocation among the objects has been revised vide Shareholder's resolution dated September 20, 2025.

5. Balance amount excludes the interest earned on the unutilized QIP funds kept in fixed deposits.

6. The operations of the Company falls under a single operating segment i.e., "Pharmaceuticals" in accordance with Ind AS 108 "Operating Segments" and hence no reporting as per Ind AS 108 is applicable.

7. The Company has submitted a petition with the Hon'ble National Company Law Tribunal, Chennai bench, for amalgamation of its Holding Company Dhanuka Laboratories Limited ("the Amalgamating Company") with the Company in compliance with Section 230-232 and other relevant provisions of the Companies Act 2013. The scheme of amalgamation had been approved by the Board of Directors of the respective Companies. Further, in compliance with the SEBI Listing Regulations and Master Circulars issued thereon, the Company has obtained Observation letter from the BSE Limited and National Stock Exchange of India Limited ("stock exchanges") giving No objection to the said amalgamation. The requisite approvals of the concerned shareholders and creditors, as directed by the Hon'ble NCIT have been duly secured. Further, the Companies submitted the Joint Company Petition seeking approval on the Scheme of Amalgamation. During the hearing held on February 04, 2026, Office of Official Liquidator and Regional Director confirmed the submission of their respective reports. Pursuant thereto, the Hon'ble NCLT directed verification and adjourned to the next hearing scheduled for March 02, 2026.

8. Figures of the previous period have been regrouped/reclassified/restated wherever considered necessary.

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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Items that will not be recalssified to profit and loss	56.42	1.49
Total Amount of items that will not be reclassified to profit and loss	56.42	1.49
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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		
5 Total Other comprehensive income	56.42	1.49

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	Auditor Comment on (i) or (ii) above
No records available							