

# Integrated Filing (Finance) Ind AS

## Orchid Pharma Limited

### General Information

Scrip code*	524372
NSE Symbol*	ORCHPHARM A
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	12-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-08-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	Pharmaceutica ls
Start date of board meeting	12-08-2025
Start time of board meeting	12:00:00
End date of board meeting	12-08-2025
End time of board meeting	15:30:00
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	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Blue color marked fields are non-mandatory. For Part I 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.</b>		
<b>1 Income</b>		
Revenue from operations	17,292.88	17,292.88
Other income	1,144.76	1,144.76
<b>Total income</b>	18,437.64	18,437.64
<b>2 Expenses</b>		
(a) Cost of materials consumed	11,015.74	11,015.74
(b) Purchases of stock-in-trade	78.79	78.79
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,207.99)	(1,207.99)
(d) Employee benefit expense	2,161.29	2,161.29
(e) Finance costs	325.75	325.75
(f) Depreciation, depletion and amortisation expense	865.41	865.41
<b>(g) Other Expenses</b>		
1 Other expenses	3,827.53	3,827.53
<b>Total other expenses</b>	3,827.53	3,827.53
<b>Total expenses</b>	17,066.52	17,066.52
<b>Total profit before exceptional items and tax</b>	1,371.12	1,371.12
4 Exceptional items	0.00	0.00
<b>5 Total profit before tax</b>	1,371.12	1,371.12
<b>6 Tax expense</b>		
7 Current tax	0.00	0.00
8 Deferred tax	0.00	0.00
<b>9 Total tax expenses</b>	0.00	0.00
10 Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00

11	<b>Net Profit Loss for the period from continuing operations</b>	1,371.12	1,371.12
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	<b>Net profit (loss) from discontinued operation after tax</b>	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	119.94	119.94
16	<b>Total profit (loss) for period</b>	1,491.06	1,491.06
17	Other comprehensive income net of taxes	(15.48)	(15.48)
18	<b>Total Comprehensive Income for the period</b>	1,475.58	1,475.58
19	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0.00	0.00
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	<b>Total Comprehensive income for the period attributable to</b>		
	Comprehensive income for the period attributable to owners of parent	0.00	0.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	<b>Details of equity share capital</b>		
	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	<b>Earnings per share</b>		
i	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	2.94	2.94
	Diluted earnings (loss) per share from continuing operations	2.94	2.94
ii	<b>Earnings per equity share for discontinued operations</b>		
	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	<b>Earnings per equity share (for continuing and discontinued operations)</b>		

	Basic earnings (loss) per share from continuing and discontinued operations	2.94	2.94
	Diluted earnings (loss) per share from continuing and discontinued operations	2.94	2.94
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 year ended June 30 , 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 August 12, 2025. The statutory auditors of the company have expressed an unmodified opinion on the audited Standalone results and a modified opinion on the audit of the Consolidated results.</p> <p>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.</p> <p>3. 99,02,705 fully paid up Equity Shares of face value INR10 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 June 30, 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 :</p> <p>Statement of QIP Net Funds raised and utilisation</p> <table border="1"><thead><tr><th>Particulars</th><th>Amount as stated in Total amount utilised</th><th>Balance amount as on</th><th>Remarks</th></tr></thead><tbody><tr><td>the Offer Document upto June 30, 2025 on</td><td></td><td></td><td></td></tr><tr><td>June 30, 2025 kept</td><td></td><td></td><td></td></tr><tr><td>Rs. In Lakhs</td><td>Rs. In Lakhs</td><td>in Fixed Deposits</td><td></td></tr><tr><td>Rs.in lakhs</td><td></td><td></td><td></td></tr><tr><td>1. Investment in OBPL, subsidiary, for setting up Jammu Manufacturing Facility 9000 6461 2539</td><td></td><td></td><td></td></tr><tr><td>2. Repayment/prepayment, in full or in part, of certain outstanding borrowings availed by the company 14100 14100 -</td><td></td><td></td><td></td></tr><tr><td>3. Funding capital expenditure requirements for setting up a new block at the API facility</td><td></td><td></td><td></td></tr></tbody></table>	Particulars	Amount as stated in Total amount utilised	Balance amount as on	Remarks	the Offer Document upto June 30, 2025 on				June 30, 2025 kept				Rs. In Lakhs	Rs. In Lakhs	in Fixed Deposits		Rs.in lakhs				1. Investment in OBPL, subsidiary, for setting up Jammu Manufacturing Facility 9000 6461 2539				2. Repayment/prepayment, in full or in part, of certain outstanding borrowings availed by the company 14100 14100 -				3. Funding capital expenditure requirements for setting up a new block at the API facility			
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of the Company in Alathur,  
Tamil Nadu 9982 36 9946  
4. General corporate purposes 6098 6372 0  
Total 39180 26969 12485

As per the QIP offer Document the amount allocated for General Corporate Purpose, GCP, was Rs. 6098 Lakh which was based on the proposed net proceeds after issue expenses being Rs.39180 Lakh. However, net proceeds transferred to Monitoring Account was Rs. 39454 Lakh as against the proposed net Proceeds of Rs. 39180 Lakh, therefore the Surplus amount of Rs. 274 Lakh has been included in the GCP balance as on June 30, 2025.

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

4. 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.

5. The figures for the quarters ended 31 March, 2025 represents the balancing figures between audited results for the year ended March 31, 2025 and the published year to date figures up to the third quarter of the relevant year.

6. The Company has submitted a petition with the Honourable 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 to 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 Honourable NCLT vide its order dated 29th April, 2025 , inter alia, issuing directions for convening meetings of equity shareholders of the Company and unsecured creditors of both Companies and

dispensed with the meetings of equity shareholders of the Amalgamating Company and secured creditors of both the Companies, considering their respective consents to the Scheme already submitted before the Honourable NCLT.

Subsequently, the requisite approvals of the concerned shareholders and creditors, as directed, have duly been secured. Further the companies submitted the joint company petition seeking approval on the scheme of Amalgamation, pursuant to which the Honourable NCLT admitted the petition for its consideration and sanction.

7. Figures of the previous period have been regrouped or reclassified or 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	01-04-2025	01-04-2025
Date of end of reporting period	30-06-2025	30-06-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Consolidated	Consolidated
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Items that will not be reclassified to Profit and loss	(15.48)	(15.48)
Total Amount of items that will not be reclassified to profit and loss	(15.48)	(15.48)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
<b>3 Amount of items that will be reclassified to profit and loss</b>		
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	(15.48)	(15.48)