

Date: June 03, 2026

To,
The Manager,
Bombay Stock Exchange Limited,
Department of Corporate Services
Mumbai 400001
Script Code: 540359

Dear Sir,

SUB: OUTCOME OF BOARD MEETING HELD ON JUNE 03, 2026 AND SUBMISSION OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED (REVIEWED)/ FINANCIAL YEAR ENDED (AUDITED) ON MARCH 31, 2026 PURSUANT TO PROVISIONS OF REGULATIONS 30 AND 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

In continuation of our communication dated May 30, 2026 with respect to reschedule of Board meeting of the Company in this regard we inform that the meeting of Board of Directors was held today i.e. on June 03, 2026 and inter-alia Considered and approved standalone financial results of the company for the quarter ended (reviewed)/ financial year ended (audited) March 31, 2026 and auditors' reports thereon.

In this respect, we are attaching herewith Standalone financial results of the company for the quarter ended (reviewed)/ financial year ended (audited) on March 31, 2026 u/r 33 of the SEBI (LODR) Regulations, 2015 and auditors' reports thereon and declaration regarding unmodified opinion of Statutory Auditors on financial results by Mr. Umang Gosalia (DIN: 05153830), Managing Director u/r 33(3)(d) of the SEBI (LODR) Regulations, 2015.

The meeting of Board of Directors commenced at 18:01 PM IST and ended at 18:30 PM IST.

Request you to kindly take the same on records and oblige.

FOR, PARMAX PHARMA LIMITED

Umang Alkesh Gosalia
Managing Director
DIN:05153830

B A SHAH S R MEHTA & Co.

Chartered Accountants

Partner
Malay B Shah
B.Com. F.C.A.
M. No. 159526

Partner
Zarna M Shah
M.Com. F.C.A. DISA
(Information Systems Audit)
M. No. 144246

Independent Auditor's Report on annual financial results of PARMAX PHARMA LIMITED pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

TO
THE BOARD OF DIRECTORS OF
PARMAX PHARMA LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Financial Results of **PARMAX PHARMA LIMITED** ("the company") for the quarter and year ended **March 31, 2026**, ("the Statement"), being submitted by Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the **Quarter ended March 31, 2026** as well as the **year to date** results for the period ended March 31, 2026



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Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion subject to following Qualification:

Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the standalone financial statements of the current period. These matters were addressed in the context of our audit of the standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report

Key Audit Matter	Auditors' Response
On Verifying Insurance Claim receivable of a significant expenditure of Rs. 368.58 Lakhs incurred by the company under current assets head, due to a fire incident took place on 06.12.2023, after deducting salvage value of Rs. 18 Lakhs Net Claim receivable is Rs. 350.57 Lakhs for which a corresponding insurance	Company has lodged Insurance claim with Insurance company since matter is lying with Insurance Company and in turn sanction of claim is also not yet determined by the Insurance Company. In absence of sanction of claim - Loss of assets and its impact on true and correctness of Profit & Loss and Balance Sheet could not be

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<p>claim has been lodged by the company's management, we identified this as a key audit matter because the related insurance claim for this amount has not been sanctioned by the Insurance Company.</p>	<p>verified which has been ascertained and accounted for by the management.</p>
<p>During the last year, company fund's amounting to Rs. 40 Lakhs were utilized for investments in mutual funds that are held in the name of Managing Director – Umang A Gosalia and not in the name of the Company. This is contravene of section 187 (1) of Companies Act, 2013</p>	<p>Company has taken loan from Aditya Birla Finance Ltd of Rs 840 Lacs for which investment made in Mutual Fund Rs. 40 Lakhs in the name of Managing Director – Umang A Gosalia. — This should be ratified in the name of the company.</p>
<p>During the year Company has not provided depreciation on clean room plant and effluent treatment plant considering non usage of these assets.</p>	<p>The Company has not provided depreciation on clean room plant valuing to Rs. 2,02,97,079 and on effluent treatment plant Rs. 7,39,833.</p>



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Non-Provision of Employee Benefits (Cash Basis Accounting)

As disclosed in Note 13 the Company accounts for post-employment and other long-term employee benefits (such as gratuity, Bonus and leave encashment) on a cash/pay-as-you-go basis.

This policy departs from the accrual basis of accounting mandated by Section 128 of the Companies Act, 2013 and does not comply with Ind AS 19, *Employee Benefits*, which requires obligations to be recognized based on an actuarial valuation.

We identified this as a key audit matter because the departure from the applicable financial reporting framework is material. The absence of an actuarial valuation prevents the quantification of the unrecorded liabilities and their resulting impact on the reported profits and reserves.

Our audit procedures included:

- **Framework Assessment:** Evaluated the accounting policy against the mandatory accrual requirements of Ind AS 19 and the Companies Act, 2013.
- **Impact Quantification:** Requested internal estimates or actuarial computations from management to ascertain the magnitude of the unrecorded liability.
- **Substantive Testing:** Verified the actual cash payouts made during the year and reconciled them with the underlying payroll records.
- **Governance Communication:** Communicated the material non-compliance and its pervasiveness to those charged with governance.



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The company has accepted deposits of Rs. 61.17 lakhs from Limited liability partnership and hence contravene the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76 or any other relevant provisions of the Act and the Companies (Acceptance of deposit) Rules, 2015 with regard to the deposits accepted from the L L P is contravening.

The company has accepted deposits of Rs. 61.17 lakhs from Limited liability partnership and hence contravene the directives issued by the Reserve Bank of India and the provisions of Sections 73 to 76. and the Companies (Acceptance of deposit) Rules, 2015 with regard to the deposits accepted from the L L P is contravening.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone

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financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



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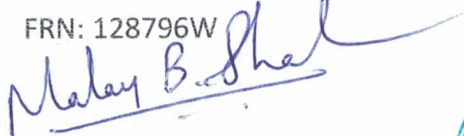
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For **B A SHAH S R MEHTA & Co**

Chartered Accountants

FRN: 128796W



Malay B. Shah
Partner
M.No. 159526



Place: Rajkot
Date: 03.06.2026

UDIN : 26159526JQRIUA8500

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Notes:

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 2nd June, 2026 and the same have been audited by the Statutory Auditors in compliance with Regulation 33 of SEBI (LODR) Reg., 2015. The Statutory Auditors have issued an unqualified audit report.
2. The Company is operating in single (pharmaceutical) segment, so above results are for single segment only.
3. Statement of Audited Financial Results of the company for the Quarter and financial year ended 31st March, 2026, in the prescribed format under Schedule III of Companies Act, 2013
4. The figures for the previous period have been re-grouped wherever necessary.
5. The figures for the previous period have been regrouped wherever necessary.
- 6 During the financial year ended 31.03.2026, Company has not charged the depreciation on the clean room plant and effluent treatment plant and figures of depreciation for the quarter and half year ended herein above is excluding of depreciation on clean room plant and effluent treatment plant.
7. The Company has lodged the insurance claim to the Insurance Company, wherein surveyor provided insurance provision amounting to Rs. 3.5 crores.

FOR, PARMAX PHARMA LIMITED

Place Hadamtala (Rajkot)
Date: 03.06.2026

Umang Alkesh Gosalia
Managing Director

DECLARATION

[Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016]

I, Umang Alkesh Gosalia, Managing Director hereby declare that the Statutory Auditors of Parmax Pharma Limited (“the Company”), M/s. B A Shah S R Mehta & Co., Chartered Accountants (FRN:128796W) have issued an Audit Reports with unmodified opinion on Standalone Audited Financial Results of the Company for the year ended on March 31, 2026.

FOR, PARMAX PHARMA LIMITED

Umang Alkesh Gosalia

Managing Director

DIN:05153830

Date: June 03, 2026

Place: Rajkot