

To,
The Listing Manager,
Corporate Compliance Department
BSE Limited, Phiroze Jeejeebhoy Tower
Dalal Street, Mumbai-400001

Date: 25/05/2026

Scrip Code: (BSE-542934)

Sub:- Outcome of Board Meeting held on Monday, 25th May, 2026 pursuant to the Regulation 29 & 30 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulation").

Dear Sir/Madam,

The Board of Directors of the Company in their meeting held on Monday on 25th May, 2026 at Registered Office of Company viz. 323-F, Bhagat Bhuvan, Dr. Ambedkar Road, Matunga East, Mumbai-400019, which commenced at 04:00 pm and concluded at 06:00 pm inter alia,

1. Approved the Audited Financial Result of the Company for the half and year ended on 31st March, 2026 along with the statement of Assets & Liabilities as on that date and took on records Auditor's Report thereon furnished by the Statutory Auditor of the Company in compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015.
2. Declaration that the Audit Report issued by Statutory Auditors on the Annual Financial Result for the Financial Result for the year ended March 31, 2026 were with unmodified opinion.

Further in accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulation, 2015 and Company's code of conduct for prohibition of Insider Trading, The "Trading Window" for trading in the shares of the Company will open after 48 hours from Announcement of Financial Statement for the Directors and Key Managerial Personnel/Designated Employees/ Connected person of the Company as defined in the code of conduct for prohibition of Insider Trading of the Company.

Kindly take the above on record and inform all those concerned accordingly.

Yours Sincerely,
FOR CHANDRA BHAGAT PHARMA LIMITED



HEMANT C BHAGAT
Director
DIN: 00233530



A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-8003056441; +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

Auditor's report on Financial Results of Chandra Bhagat Pharma Limited for the Half year and year ended March 31, 2026 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

**The Board of Directors of
Chandra Bhagat Pharma Limited**

Opinion

We have audited the accompanying statement of Financial Results ("the Statement") of Chandra Bhagat Pharma Limited (hereinafter referred to as "the Company") for the Half year and year ended March 31, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and
- (ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for 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 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 Act 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 on the financial results.

Management's and Board of Directors' Responsibilities for the Financial Results

These financial results have been prepared on the basis of the financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in



A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-8003056441; +91-9649687300; 0141-4037257
Email: info@aycompany.co.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; 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the 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 financial results.

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

- Identify and assess the risks of material misstatement of the 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and 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



A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)
Tel No. - +91-8003056441; +91-9649687300; 0141-4037257
Email: info@aycompany.co.in

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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter

The financial results include the results for the half year ended March 31, 2026 being the balancing figures between the audited figures of the full financial year and the unaudited year to date figures up to the 1st half year of the current financial year.

For, M/S A Y & Company
Chartered Accountants
F.R.N: - 020829C



Arpit Gupta
Partner
M.NO.-421544
UDIN - 26421544PKQYEM1385
Date: May 25, 2026
Place: Mumbai

CHANDRA BHAGAT PHARMA LIMITED

CIN No: U24230MH2003PLC139534

32.3-F BHAGAT BHUVAN DR.AMBEDKAR ROAD MATUNGA (EAST) - MUMBAI MAHARASHTRA - 400019 E-mail : compliancecb@gmail.com

Statement of Audited Financial Results for the half year & year ended on March 31, 2026 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

Particulars	Half Year Ended on	Half Year Ended on	Half Year Ended on	Year to date figures for	Year to date figures for
	31/03/2026 Audited	30/09/2025 Unaudited	31/03/2025 Audited	year ended 31/03/2026 Audited	year ended 31/03/2025 Audited
INCOME FROM OPERATIONS					
I Revenue from Operations	9,072.57	2,554.60	2,179.78	11,627.17	8,880.54
II Other Income	301.29	34.05	244.93	335.34	343.37
III Total Income from Operations	9,373.85	2,588.65	2,424.71	11,962.50	9,223.91
IV EXPENSES					
Cost of Material Consumed	-	-	-	-	-
Purchase of Stock in Trade	7,638.98	2,058.89	1,792.47	9,697.87	6,329.63
Change in Inventories of Finished Goods, WIP & Stock in Trade	-76.40	(265.20)	(32.68)	(341.60)	798.47
Employee Benefit Expenses	189.99	110.78	131.14	300.77	250.88
Finance Cost	119.45	80.85	110.09	200.30	194.77
Depreciation & Amortization Expense	48.70	61.15	53.81	109.85	95.14
Other Expenses	1,101.26	483.56	314.61	1,584.82	1,238.48
Total Expenses (IV)	9,021.98	2,530.03	2,369.43	11,552.01	9,107.37
V Profit/(Loss) before Exceptional Items & Tax (III-IV)	351.88	58.62	55.28	410.50	116.54
VI Exceptional Items	-	-	-	-	-
VII Profit/(Loss) before Tax (VIII-IX)	351.88	58.62	55.28	410.50	116.54
X Tax Expenses					
1 Current Tax	91.83	24.41	19.28	116.24	40.11
2 Deferred Tax	0.35	-10.70	23.23	(10.35)	(4.83)
3 Tax Expenses of Earlier Years	-	-	(4.52)	-	(4.52)
Total Tax Expenses (XI)	92.18	13.71	37.99	105.89	30.76
XI Profit/(Loss) After Tax (X-XI)	259.70	44.91	17.29	304.61	85.78
XII Paid up Equity Share Capital	754.51	754.51	754.51	754.51	754.51
XIII Reserves & Surplus	2,558.14	2,287.31	2,242.40	2,558.14	2,242.40
XIV Earnings per equity share					
(1) Basic	3.44	0.60	0.23	4.04	1.14
(2) Diluted	3.44	0.60	0.23	4.04	1.14

Notes:-

1. The above Audited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on May 25, 2026

2. The Statutory Auditors of the Company have carried out the Statutory Audit of these Results

3. There are no investor complaints received/pending as on March 31, 2026

4. Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For Chandra Bhagat Pharma Limited



Hemant C Bhagat
Chairman Cum Managing Director
DIN : 00233530

Place : Mumbai
Date : May 25, 2026

CHANDRA BHAGAT PHARMA LIMITED

CIN No: U24230MH2003PLC139534

323-F BHAGAT BHUVAN DR.AMBEDKAR ROAD MATUNGA (EAST) - MUMBAI MAHARASHTRA- 400019 Email :
compliancecbe@gmail.com

Statement of Assets & Liabilities as at March 31, 2026

(Amount in Lakhs)

Particulars	As at March 31, 2026	As at March 31, 2025
	Audited	Audited
I.Equity and Liabilities		
Shareholders Fund		
Share Capital	754.51	754.51
Reserves & Surplus	2558.14	2242.40
	3312.65	2996.91
Non-Current Liabilities		
Long Term Borrowings	256.81	228.35
Deferred Tax Liabilities (Net)	0.00	0.00
Other Long Term Liabilities	2.89	2.89
	259.70	231.24
Current Liabilities		
Short Term Borrowings	1393.92	1857.65
Trade Payables		
(a) total outstanding dues of micro and small enterprises	0.00	0.00
(b) total outstanding dues other than micro and small enterprises	3188.51	895.25
Other Current Liabilities	1149.56	4131.89
Short Term Provisions	116.24	40.11
	5848.23	6924.89
Total	9420.58	10153.04
II.Assets		
Non- Current Assets		
Fixed Assets		
Tangible Assets	262.42	262.18
Capital WIP	0.00	0.00
Intangible Assets	0.00	0.00
Other Non Current Assets	373.94	418.92
Deferred Tax Assets (Net)	17.26	6.91
	653.62	688.00
Current Assets		
Investments	166.86	13.69
Inventories	467.21	69.19
Trade Receivables	5461.70	3594.55
Cash & Bank Balances	311.06	66.51
Short Term Loans & Advances	2154.53	5610.37
Other Current Assets	205.59	110.73
	8766.95	9465.04
Total	9420.58	10153.04

For Chandra Bhagat Pharma Limited


Hemant C Bhagat
Chairman Cum Managing Director
DIN : 00233530



Place : Mumbai
Date : May 25, 2026

Chandra Bhagat Pharma Limited

(Formerly Known as Chandra Bhagat Pharma Private Limited)


CIN No: U24230MH2003PLC139534

Audited Statement of Cash Flows for the period ended March 31, 2026

(Amount in Lakhs)

Cash Flow Statement as at	31 March 2026 (Amount in Lakhs)	31 March 2025 (Amount in Lakhs)
Cash Flow from operating activities		
Net Profit before Tax and Extraordinary items	410.50	116.54
Non-Cash adjustment to reconcile profit before tax to net cash flows		
Depreciation	102.95	88.24
Non Cash Items	-	(12.70)
Interest Received	(3.63)	(1.60)
Finance Cost	200.30	194.77
Operating profit before Working Capital changes	710.12	385.24
Change in Working Capital	253.56	(900.33)
Increase/(Decrease) in Trade Payables	2,293.26	(427.88)
Increase/(Decrease) in Other current Liabilities	(2,982.33)	(89.29)
Decrease/(Increase) in Inventories	(398.03)	798.47
Decrease/(Increase) in Trade receivables	(1,867.15)	350.15
Decrease/(Increase) in Short term Loans and advances	3,455.84	(1,892.48)
Decrease/(Increase) in Other Current Assets	(94.87)	361.16
Decrease/(Increase) in Investments	(153.16)	(0.47)
Cash generated from operations	963.68	(515.09)
Income Tax(Paid)/ Refund	(40.11)	(55.80)
Net Cash Flow from / (used in) Operating activities (A)	923.57	(570.89)
Cash Flow from/(used in) Investing Activities		
Purchase of Fixed Assets	(92.06)	(120.25)
Proceeds from Sale of Fixed Assets	-	45.00
Interest received	3.63	1.60
Decrease/(Increase) in Other Non Current Assets	44.97	(4.56)
Net Cash (used in) investing activities (B)	(43.46)	(78.21)
Cash Flow from/ (used in) Financing Activities		
Finance Cost	(200.30)	(194.77)
Increase/(Decrease) in Short term Borrowings	(463.73)	356.30
Increase in/ (Repayment) of Long term Borrowings	28.46	57.66
Net Cash Flow from / (used in) Financing Activities (C)	(635.57)	219.18
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)	244.54	(429.91)
Cash and Cash Equivalents at the beginning of the year	66.51	496.42
Cash and Cash Equivalents at the end of the year	311.06	66.51

For Chandra Bhagat Pharma Limited


Hemant C Bhagat
Chairman Cum Managing Director
DIN : 00233530



Place : Mumbai
Date : May 25, 2026

Date: 25.05.2026

To,
The Manager
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai Samachar Marg
Mumbai 400001

Security Code: 542934

Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

Dear Sir/Madam,

I, Hemant Bhagat, Director of Chandra Bhagat Pharma Limited having its Registered Office of at viz. 323-F, Bhagat Bhuvan, Dr. Ambedkar Road, Matunga East, Mumbai-400019, hereby declares that the statutory Auditors of the Company (FRN: 020829C) has issued and Audit Report with unmodified opinion on Audited Financial Results for the year ended 31st March, 2026.

This declaration is issued in compliance with the Regulation 33(3) of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015.

Kindly take above information(s) / document(s) on your record and oblige.

Thanking You,

Yours faithfully,

FOR CHANDRA BHAGAT PHARMA LIMITED



HEMANT C. BHAGAT
Director
DIN: 00233530

Place: Mumbai