



February 5, 2026

Department of Corporate Services.
Bombay Stock Exchange,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

National Stock Exchange of India,
Exchange Plaza,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

Script Code: 506690

Symbol: UNICHEMLAB

Dear Sir/Madam,

Sub.: Outcome of the Board Meeting

We would like to inform you that the Board of Directors at its Meeting held today, i.e. Thursday, February 5, 2026, approved the Unaudited Financial Results (Standalone & Consolidated) for the third quarter and nine months ended December 31, 2025. Enclosed herewith please find the Unaudited Financial Results (Standalone & Consolidated) for the third quarter and nine months ended December 31, 2025, and the Auditors Reports thereon.

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that based on the recommendations of Nomination & Remuneration Committee meeting held today, Board has also approved the appointment of Dr. (Ms.) Swati Patankar (DIN 06594600) as Non-Executive Independent Director of the Company for a term of five consecutive years with effect from February 5, 2026. The said appointment shall be subject to approval of Shareholders.

Disclosure pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 of Independent Director being appointed:

Particulars	Dr. (Ms.) Swati Patankar
Date of Birth	23-01-1968
DIN No.	06594600
Date of Appointment	5 th February 2026 (as an Additional Director in the capacity of an Independent Director of the Company) for a period of five consecutive years from 5 th February 2026 to 4 th February 2031, subject to approval of the Shareholders of the Company.
Qualifications	<ul style="list-style-type: none">• B. Sc (Hons), St. Xavier's College, Mumbai• Ph.D. in Molecular Microbiology, Tufts University, Boston, USA.
Experience in years	More than 35 years
Expertise in specific functional areas	Dr. Patankar is Professor, Department of Biosciences & Bioengineering at IIT, Bombay. She was the Dean (International Relations) and member of the Board of Governors at IIT Bombay, where she had administrative experience in a variety of domains. She had been invited member for World Health Organization (WHO) TDR Working Group on Genomes to Drugs and on Pathogenesis and Applied Genomics where it aims to help coordinate, support and influence global efforts to combat a portfolio of major diseases of the poor and disadvantaged.



Particulars	Dr. (Ms.) Swati Patankar
	<p>She has also been in selection / review committees for recruitment of Indian faculty, researchers, and professionals to institutions in India. She is associated with various institutions including member, Board of Studies, Tata Institute of Fundamental Research, Mumbai, member of the Scientific Advisory Committee of the National Institute for Animal Biotechnology, Hyderabad, and member of the Executive Committee of Nehru Science Centre, Mumbai.</p> <p>She is also deeply involved in publication of research on drug discovery and drug delivery for human parasitic pathogens including Plasmodium species that cause malaria and Toxoplasma gondii that causes Toxoplasmosis in various journals and has obtained patents including Protein Biomarkers for Vivax Malaria and Falciparum Malaria.</p>
Skills and capabilities required and the manner in which the proposed person meets such requirements	Academic, Mentoring, Regulatory, Research & Development, Technical and Medical Sciences.
Terms and Conditions of appointment and proposed remuneration to be paid	Independent Director, not liable to retire by rotation, to hold office for a period of five consecutive years, with effect from 5 th February 2026 to 4 th February 2031.
Directorships held in other companies (excluding foreign companies)	Ipcा Laboratories Limited
Listed entities from which the person has resigned in the past three years	N.A.
Memberships (M) /Chairmanships (C) of committees of other companies	Member of the following Committees of the Board of Directors of Ipcा Laboratories Limited: a. Audit Committee b. Nomination & Remuneration Committee c. Stakeholders Relationship Committee
Relationship with other Directors and Key Managerial Personnel	Not related to any other Director and Key Managerial Personnel of the Company.
Number of Equity Shares held in the Company including beneficial owner	None

To the best of our knowledge and information and as confirmed by Dr. (Ms.) Swati Patankar, she has not been debarred from holding the office as a Director of the Company, by virtue of an Order passed by the Securities and Exchange Board of India or any other authority. Further, as affirmed by her, she has not been disqualified from holding the office as a Director pursuant to the provisions of Section 164 of the Companies Act, 2013.



Accordingly, we will be seeking members approval by postal ballot. The Company shall intimate the Stock Exchanges on completion of dispatch of the Postal Ballot notice. The Board has appointed Mr. Alwyn Dsouza or failing him Mr. Jay D'Souza of Alwyn Jay & Co., Practicing Company Secretaries, who have given the consent to act as the Scrutinizer, for the Postal Ballot process.

Consequent to the above, the revised composition of the Board & Committee of Directors of the Company w.e.f. February 5, 2026 will be as under:

Name	Composition
Dr. Prakash A. Mody	Non-Executive & Non-Independent Director – Chairperson
Mr. Pranay Godha	Non-Executive & Non-Independent Director
Mr. Pabitrakumar Bhattacharyya	Managing Director
Mrs. Priti Puri	Non-Executive Independent Director
Mr. Arun Todarwal	Non-Executive Independent Director
Mr. A T Kusre	Non-Executive Independent Director
Dr. (Ms.) Swati Patankar	Non-Executive Independent Director

Name of Committees	Composition
Audit Committee	Mr. Arun Todarwal (CM) Mr. A T Kusre (M) Dr. (Ms.) Swati Patankar (M) Mr. Pabitrakumar Bhattacharyya (M)
Nomination & Remuneration Committee	Mr. A T Kusre (CM) Mr. Arun Todarwal (M) Dr. (Ms.) Swati Patankar (M)
Stakeholders' Relationship Committee	Mr. A T Kusre (CM) Mr. Pranay Godha (M) Dr. (Ms.) Swati Patankar (M) Mr. Pabitrakumar Bhattacharyya (M)

(CM – Chairman; M – Member)

The Board Meeting commenced at 12:30 p.m. and concluded at 3:00 p.m.

Please take the above on record.

Thanking You,
For **UNICHEM LABORATORIES LIMITED**



PRADEEP BHANDARI
Head – Legal & Company Secretary

Encl.: a/a

UNICHEM LABORATORIES LIMITED

Regd. Office: 47, Kandivli Industrial Estate, Kandivli (West), Mumbai 400 067, Maharashtra, India.
Tel: +91(22)66474100. Website: www.unichemlabs.com. CIN: L99999MH1962PLC012451

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2025

Particulars	Quarter ended			Nine months ended		₹ Crores 31.03.2025
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I Revenue from operations	521.17	578.96	533.09	1,626.73	1,523.79	2,110.97
II Other income	11.80	20.97	13.62	39.59	26.07	35.32
III Total income (I+II)	532.97	599.93	546.71	1,666.32	1,549.86	2,146.29
IV EXPENSES						
Cost of materials consumed	174.26	193.06	175.05	584.80	612.93	888.24
Purchase of stock-in-trade	48.93	39.76	63.43	139.70	142.30	175.78
Changes in inventories of stock-in-trade, finished goods and work-in-progress	13.91	37.56	(46.96)	28.03	(156.13)	(200.35)
Employee benefits expense (Refer note 6)	99.27	100.13	101.74	306.82	305.74	402.21
Finance costs	7.42	8.24	6.75	22.20	15.57	21.03
Depreciation and amortization expenses	31.25	31.47	30.54	94.51	94.87	124.56
Other expenses	140.02	142.27	154.31	433.93	437.79	580.23
Total expenses (IV)	515.06	552.49	484.86	1,609.99	1,453.07	1,991.70
V Share of profit / (loss) in associate (net of tax)	-	-	-	-	-	-
VI Profit / (Loss) before exceptional items and tax (III- IV+V)	17.91	47.44	61.85	56.33	96.79	154.59
VII Exceptional items - expenses/(income) (Refer note 5)	(275.52)	58.26	-	(217.26)	-	-
VIII Profit / (Loss) before tax (VI-VII)	293.43	(10.82)	61.85	273.59	96.79	154.59
IX Tax expense (Refer note 4)						
(1) Current tax	(1.33)	0.98	10.45	0.61	11.87	18.39
(2) Deferred tax charge / (credit)	30.47	0.09	(6.45)	30.61	0.37	(1.20)
(3) Short / (excess) provision for tax (earlier years)	-	-	-	0.44	-	(0.12)
	29.14	1.07	4.00	31.66	12.24	17.07
X Profit / (Loss) for the period after tax (VIII-IX)	264.29	(11.89)	57.85	241.93	84.55	137.52
XI Other Comprehensive Income / (Loss)						
A. (i) Items that will not be reclassified subsequently to profit or loss						
- Remeasurement of the net defined benefit plan	0.61	1.14	-	6.62	0.33	1.38
(ii) Income tax (expense) / credit relating to items that will not be reclassified to profit or loss						
- Remeasurement of the net defined benefit plan	(1.67)	-	-	(1.67)	-	-
B. (i) Items that will be reclassified to profit or loss (Foreign currency translation difference)						
- Foreign currency translation difference	(1.01)	0.71	2.97	(2.12)	0.61	(7.22)
- Gain / (Loss) on cash flow hedge	-	-	(1.11)	-	(1.64)	(1.13)
(ii) Income tax relating to items that will be reclassified to profit or loss						
- Foreign currency translation difference	-	-	-	-	-	-
- Gain / (Loss) on cash flow hedge	-	-	-	-	-	-
Total of Other Comprehensive Income / (Loss)	(2.07)	1.85	1.86	2.83	(0.70)	(6.97)
XII Total Comprehensive Income/(loss) for the period (X+XI)	262.22	(10.04)	59.71	244.76	83.85	130.55
XIII Paid-up equity share capital (Face value of ₹ 2/- per share)	14.08	14.08	14.08	14.08	14.08	14.08
XIV Other Equity (Reserves excluding revaluation reserve)						2,421.81
XV Earnings per equity share (Face value of ₹ 2/- per share) (not annualized)						
(1) Basic	37.54	(1.69)	8.22	34.36	12.01	19.53
(2) Diluted	37.47	(1.69)	8.19	34.29	11.97	19.47

UNICHEM LABORATORIES LIMITED

Regd. Office: 47, Kandivli Industrial Estate, Kandivli (West), Mumbai 400 067, Maharashtra, India.
Tel: +91(22)66474100. Website: www.unichemlabs.com. CIN: L99999MH1962PLC012451

Notes:

- 1 The above unaudited consolidated financial results ("the Statement") for the quarter and nine months ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 5th February, 2026. The statutory auditors have expressed an unmodified audit conclusion on these consolidated financial results for the quarter and nine months ended 31st December, 2025.
- 2 The above Statement has been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI") and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- 3 Operating Segment: The Company has a single reportable segment i.e. 'Pharmaceuticals'.
- 4 In respect of the Company, deferred tax asset was recognised in the earlier periods on the amount of tax loss, unabsorbed tax depreciation and other temporary differences upto the extent of deferred tax liability. In the current period, deferred tax liability (net) has been recorded. Further, considering set-off of unabsorbed tax depreciation, capital loss and business loss, there is no current tax charge for the quarter and nine months ended 31st December 2025.

In respect of subsidiaries, income tax is recognised as per applicable tax laws.

- 5 Exceptional Items comprise of the following:

Particulars	₹ Crores				
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024
Interest on European commission fine (refer note 8 below)	-	58.26	-	58.26	-
Net (gain) / loss on disposal of land & building [erstwhile Registered office]	(275.52)	-	-	(275.52)	-
Total Exceptional Items – expenses / (income)	(275.52)	58.26	-	(217.26)	-

- 6 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from 21st November, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is not material and has been recognised under "Employee benefits expense" of ₹ 3.04 crores in the consolidated financial results of the Company for the quarter and nine months ended 31st December, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- 7 Effective from 30th April, 2025 Unichem Laboratories Ireland, has ceased to be subsidiary of the Company. For the purpose of consolidation, figures of the subsidiary have been considered upto the aforesaid date and net gain of ₹ 1.99 crores have been recognised in the nine months ended 31st December, 2025 under other income.
- 8 The Company and its subsidiary Niche Generics Ltd. ("Niche") had received a demand order dated 17th September 2025 from the European Commission (EU) for payment of fine and interest aggregating to Euro 19.55 million and the same is fully settled by the Company on 28th October 2025 after adjusting the payments of Euro 2.79 million already made by Niche in instalments to EU. In regard to above, the Company had fully recognised a provision in books towards payment of fine amounting to Euro 13.96 million towards EU fine during year ended 31st March 2024 and the balance amount representing the interest is recorded in quarter ended 30th September 2025 and nine months ended 31st December 2025 under exceptional items as reported in note 5 above.

SIGNED FOR IDENTIFICATION

BHAVIN
Digitally signed by
BHAVIN SURENDRA
SURENDRA
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Date: 2026.02.05
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Place: Mumbai
Date: 5th February, 2026

N. A. SHAH ASSOCIATES LLP
MUMBAI

By Order of the Board
For Unichem Laboratories Limited
Pabitrakumar Date:
Kalipada 2026.02.05
Bhattacharyya 14:11:26 +05'30'

Pabitrakumar Kalipada Bhattacharyya
Managing Director
DIN: 07131152



Independent Auditor's Review Report on Quarterly and year to date Consolidated Unaudited Financial Results of Unichem Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

**The Board of Directors
Unichem Laboratories Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Unichem Laboratories Limited** ("the Holding Company"), comprising its subsidiaries (the Holding and its subsidiaries collectively referred to as "the Group") for the quarter and nine months ended 31st December 2025 ("the Statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's responsibility

2. The Statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

Auditor's responsibility

3. Our responsibility is to issue a report on this Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

N. A. SHAH ASSOCIATES LLP

Chartered Accountants

Independent Auditor's Review Report on Quarterly and year to date Consolidated Unaudited Financial Results of Unichem Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

4. These consolidated unaudited financial results include results of the following subsidiaries:

- 1) Niche Generics Limited, United Kingdom
- 2) Unichem Pharmaceuticals (USA), Inc., USA
- 3) Unichem Laboratories Limited, Ireland (upto 30th April 2025)
- 4) Unichem SA (Pty) Limited, South Africa
- 5) Unichem Farmaceutica Do Brasil Ltda, Brazil
- 6) Unichem (China) Pvt. Ltd.

Basis for conclusion

5. Based on our review conducted and procedures performed as stated in above auditor's responsibility paragraph and based on the consideration of the review reports of the subsidiaries reviewed by another auditor and management certified accounts furnished to us, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other matters

6. We did not review the interim financial statements of the subsidiary at USA, whose interim financial statements reflect total revenues (including other income) of Rs. 368.24 crores and Rs. 1,062.04 crores, total net profit / (loss) after tax and total comprehensive income of Rs. (3.04) crores and Rs. 3.22 crores for the quarter and nine months ended 31st December 2025 respectively as considered in the consolidated unaudited financial results. These financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and our report in terms of the Listing Regulations (as amended), in so far as it relates to aforesaid subsidiary located outside India is based on the report of other auditor and the procedures performed by us as stated in paragraph 3 above.

7. We also did not review the interim financial information of other subsidiaries as mentioned in paragraph 4 above, whose interim financial statements reflect total revenues (including other income) of Rs. 62.38 crores and Rs. 173.87, total net profit / (loss) after tax and total comprehensive income of Rs. 14.42 crores and Rs. (7.15) crores for the quarter and nine months ended 31st December 2025 respectively as considered in the consolidated unaudited financial results. These financial information are not subject to limited review by their auditors and have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is solely based on the information provided by the Management. According to the information and explanations given to us by the Management, these financial information are not material to the Group.

N. A. SHAH ASSOCIATES LLP

Chartered Accountants

Independent Auditor's Review Report on Quarterly and year to date Consolidated Unaudited Financial Results of Unichem Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

8. In case of associate, Synchron Research Services Pvt. Ltd., the carrying value of investment had been fully impaired. Further, financial information of associate is not available for the nine months ended 31st December 2025. In view of the above and in our opinion and according to the information and explanations given to us by the Management, this financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of the matters stated in paragraph 6, 7 and 8 above.

For N. A. Shah Associates LLP

Chartered Accountants

Firm's Registration No.: 116560W / W100149

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BHAVIN SURENDRA

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Date: 2026.02.05

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SURENDRA

KAPADIA

KAPADIA

Bhavin Kapadia

Partner

Membership No.: 118991

UDIN: 26118991YFAMIB5768

Place: Mumbai

Date: 5th February 2026

UNICHEM LABORATORIES LIMITED

Regd. Office: 47, Kandivli Industrial Estate, Kandivli (West), Mumbai 400 067, Maharashtra, India.
Tel: +91(22)66474100. Website: www.unichemlabs.com. CIN: L99999MH1962PLC012451

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months ended 31st December 2025

Particulars	Quarter ended			Nine months ended		₹ Crores 31.03.2025
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I Revenue from operations	314.90	356.90	447.83	1,056.05	1,274.46	1,735.70
II Other income	15.03	21.40	18.93	40.68	34.78	40.83
III Total income (I+II)	329.93	378.30	466.76	1,096.73	1,309.24	1,776.53
IV EXPENSES						
Cost of materials consumed	152.42	165.31	193.01	521.61	608.97	829.77
Purchase of stock-in-trade	0.23	0.47	0.18	0.82	0.67	0.85
Changes in inventories of stock-in-trade, finished goods and work-in-progress	(4.21)	6.91	3.11	(19.38)	(35.21)	(33.33)
Employee benefits expense (Refer note 5)	69.88	72.88	73.04	215.62	217.43	287.51
Finance costs	2.10	3.68	2.89	7.71	6.09	7.62
Depreciation and amortization expenses	30.02	30.11	28.45	90.06	80.94	108.41
Other expenses	95.19	103.63	104.28	302.55	303.70	397.02
Total expenses (IV)	345.63	382.99	404.96	1,118.99	1,182.59	1,597.85
V Profit / (Loss) before exceptional items and tax (III-IV)	(15.70)	(4.69)	61.80	(22.26)	126.65	178.68
VI Exceptional items - expenses/(income) (Refer note 4)	(275.52)	33.14	-	(242.38)	-	(4.00)
VII Profit / (Loss) before tax (V-VI)	259.82	(37.83)	61.80	220.12	126.65	182.68
VIII Tax expense (Refer note 7)						
(1) Current tax	-	-	-	-	-	-
(2) Deferred tax charge / (credit)	43.71	2.10	14.91	45.35	14.91	19.72
(3) Short / (excess) provision for tax (earlier years)	-	-	-	0.44	-	-
	43.71	2.10	14.91	45.79	14.91	19.72
IX Profit / (Loss) for the period after tax (VII-VIII)	216.11	(39.93)	46.89	174.33	111.74	162.96
X Other Comprehensive Income / (Loss)						
A. (i) Items that will not be reclassified subsequently to profit or loss						
- Remeasurement of the net defined benefit plan	0.61	1.14	-	6.62	0.33	1.38
(ii) Income tax (expense) / credit relating to items that will not be reclassified to profit or loss						
- Remeasurement of the net defined benefit plan	(0.16)	(0.32)	-	(1.67)	-	(0.15)
B. (i) Items that will be reclassified to profit or loss						
- Gain/ (Loss) on cash flow hedge	-	-	(1.11)	-	(1.64)	(1.13)
(ii) Income tax relating to items that will be reclassified to profit or loss						
- Gain/ (Loss) on cash flow hedge	-	-	-	-	-	-
Total of Other Comprehensive Income / (Loss)	0.45	0.82	(1.11)	4.95	(1.31)	0.10
XI Total Comprehensive Income/(loss) for the period (IX+X)	216.56	(39.11)	45.78	179.28	110.43	163.06
XII Paid-up equity share capital (Face value of ₹ 2/- per share)	14.08	14.08	14.08	14.08	14.08	14.08
XIII Other Equity (Reserves excluding revaluation reserve)						2,430.97
XIV Earnings per equity share (Face value of ₹ 2/- per share) (not annualized)						
(1) Basic	30.69	(5.67)	6.66	24.76	15.87	23.15
(2) Diluted	30.64	(5.67)	6.63	24.71	15.82	23.08

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Notes:

- 1 The above unaudited standalone financial results ("the Statement") for the quarter and nine months ended 31st December, 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at its meeting held on 5th February, 2026. The statutory auditors have expressed an unmodified audit conclusion on these standalone financial results for the quarter and nine months ended 31st December, 2025.
- 2 The above Statement has been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India ("SEBI") and the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013.
- 3 Operating Segment: The Company has a single reportable segment i.e. 'Pharmaceuticals'.
- 4 Exceptional Items comprise of the following:

Particulars	Quarter ended			Nine months ended		₹ Crores Year ended 31.03.2025
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	
Net (gain) / loss on disposal of land & building [erstwhile Registered office]	(275.52)	-	-	(275.52)	-	-
Reversal of Impairment of Investment in subsidiary "Unichem Laboratories Limited - Ireland"	-	-	-	-	-	(4.00)
Interest on European commission fine (refer note 6 below)	-	58.26	-	58.26	-	-
Reversal of provision for European commission fine (net) (refer note 6 below)	-	(25.12)	-	(25.12)	-	-
Total Exceptional Items – expenses / (income)	(275.52)	33.14	-	(242.38)	-	(4.00)

- 5 The Government of India has consolidated 29 existing labour legislations into a unified framework comprising four labour codes viz the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the "Codes"). The Codes have been made effective from 21st November, 2025. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is not material and has been recognised under "Employee benefits expense" of ₹ 3.04 crores in the standalone financial results of the Company for the quarter and nine months ended 31st December, 2025. Once Central/ State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment.
- 6 The Company and its subsidiary Niche Generics Ltd. ("Niche") had received a demand order dated 17th September 2025 from the European Commission (EU) for payment of fine and interest aggregating to Euro 19.55 million and the same is fully settled by the Company on 28th October 2025 after adjusting the payments of Euro 2.79 million already made by Niche in instalments to EU. In regard to above, the Company had fully recognised a provision in books towards payment of fine amounting to Euro 13.96 million towards EU fine during year ended 31st March 2024 and the balance amount representing the interest is recorded in quarter ended 30th September 2025 and nine months ended 31st December 2025 under exceptional items as reported in note 4 above.
- 7 Deferred tax asset was recognised in the earlier periods on the amount of tax loss, unabsorbed tax depreciation and other temporary differences upto the extent of deferred tax liability. In the current period, deferred tax liability (net) has been recorded. Further, considering set-off of unabsorbed tax depreciation, capital loss and business loss, there is no current tax charge for the quarter and nine months ended 31st December 2025.

SIGNED FOR IDENTIFICATION

BHAVIN
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BHAVIN SURENDRA
SURENDRA
KAPADIA
Date: 2026.02.05
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N. A. SHAH ASSOCIATES LLP
MUMBAI

Place: Mumbai
Date: 5th February, 2026

By Order of the Board
For Unichem Laboratories Limited

Pabitrakumar
Kalipada
Bhattacharyya
Date: 2026.02.05
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Pabitrakumar Kalipada Bhattacharyya
Managing Director
DIN: 07131152



Independent Auditor's Review Report on Quarterly and year to date Standalone Unaudited Financial Results of Unichem Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors
Unichem Laboratories Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ("the Statement") of **Unichem Laboratories Limited** ("the Company") for the quarter and nine months ended 31st December 2025, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

Management's responsibility

2. The Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Auditor's responsibility

3. Our responsibility is to issue a report on this Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

N. A. SHAH ASSOCIATES LLP
Chartered Accountants

Independent Auditor's Review Report on Quarterly and year to date Standalone Unaudited Financial Results of Unichem Laboratories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N. A. Shah Associates LLP

Chartered Accountants

Firm's Registration No.: 116560W / W100149

BHAVIN

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BHAVIN SURENDRA

SURENDRA

KAPADIA

Date: 2026.02.05
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KAPADIA


Bhavin Kapadia

Partner

Membership No.: 118991

UDIN: 26118991AGSJZ4974

Place: Mumbai

Date: 5th February 2026