

General information about company	
Scrip code*	506128
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE383L01019
Name of company	Parnax Lab Limited
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	28-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	PHARMACEUTICALS
Start date and time of board meeting	28-05-2026 16:30
End date and time of board meeting	28-05-2026 17:15
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	15-02-2023
Indicate Company website link for updated RPT policy of the Company	<a href="https://naxparlab.com/wp-content/uploads/2023/04/Policy-on-Related-Party-Transactions.pdf">https://naxparlab.com/wp-content/uploads/2023/04/Policy-on-Related-Party-Transactions.pdf</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No The disclosure for the default on Loans and Debt Securities is not applicable to the entity.

Financial Results – Ind-AS				
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		01-01-2026	01-04-2025	
Date of end of reporting period		31-03-2026	31-03-2026	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>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.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	24.83	662.51	
	Other income	176.23	236.55	
	<b>Total income</b>	<b>201.06</b>	<b>899.06</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	17.83	132.46	
(b)	Purchases of stock-in-trade	0	145.7	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6.72	26.13	
(d)	Employee benefit expense	22.62	93.71	
(e)	Finance costs	0.61	3.31	
(f)	Depreciation, depletion and amortisation expense	1.6	6.48	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	291.76	423.08	
	<b>Total other expenses</b>	<b>291.76</b>	<b>423.08</b>	
	<b>Total expenses</b>	<b>327.7</b>	<b>830.87</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>-126.64</b>	<b>68.19</b>	
4	Exceptional items	-1.33	-3.49	
<b>5</b>	<b>Total profit before tax</b>	<b>-127.97</b>	<b>64.7</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	-24.3	0	
8	Deferred tax	-48.68	-24.05	
<b>9</b>	<b>Total tax expenses</b>	<b>-72.98</b>	<b>-24.05</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>-54.99</b>	<b>88.75</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
<b>16</b>	<b>Total profit (loss) for period</b>	<b>-54.99</b>	<b>88.75</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	0.49	-0.98	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>-54.5</b>	<b>87.77</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
<b>21</b>	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1148.56	1148.56	
	Face value of equity share capital	10	10	

22	Reserves excluding revaluation reserve		0	
<b>23</b>	<b>Earnings per share</b>			
<b>i</b>	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-0.48	0.77	
	Diluted earnings (loss) per share from continuing operations	-0.48	0.77	
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.48	0.77	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.48	0.77	
24	Debt equity ratio	0	0	Textual Information( 1)
25	Debt service coverage ratio	0	0	Textual Information( 2)
26	Interest service coverage ratio	0	0	Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

Statement of Asset and Liabilities	
Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	31-03-2026
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
<b>Assets</b>	
<b>1 Non-current assets</b>	
Property, plant and equipment	39.13
Capital work-in-progress	0
Investment property	0
Goodwill	0
Other intangible assets	0
Intangible assets under development	0
Biological assets other than bearer plants	0
Investments accounted for using equity method	
<b>Non-current financial assets</b>	
Non-current investments	1003.08
Trade receivables, non-current	0
Loans, non-current	0
<b>Other non-current financial assets</b>	
1 Other non-current financial assets	0.25
2	
3	
4	
5	
<b>Details of other non-current financial assets</b>	
<b>Total of other non-current financial assets</b>	<b>0.25</b>
<b>Total non-current financial assets</b>	<b>1003.33</b>
Deferred tax assets (net)	0
<b>Other non-current assets</b>	
1	
2	
3	
4	
5	
<b>Details of other non-current assets</b>	
<b>Total of other non-current assets</b>	
<b>Total non-current assets</b>	<b>1042.46</b>
<b>2 Current assets</b>	
Inventories	80.17
<b>Current financial asset</b>	
Current investments	0
Trade receivables, current	41.86
Cash and cash equivalents	32.15
Bank balance other than cash and cash equivalents	77.43
Loans, current	845.27
<b>Other current financial assets</b>	
1	
2	
3	
4	

5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	
	<b>Total current financial assets</b>	<b>996.71</b>
	Current tax assets (net)	6.45
	<b>Other current assets</b>	
1	Other current assets	99.02
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>99.02</b>
	<b>Total current assets</b>	<b>1182.35</b>
3	Non-current assets classified as held for sale	235.61
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>2460.42</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1148.56
	Other equity	1193.48
	<b>Total equity attributable to owners of parent</b>	<b>2342.04</b>
	Non controlling interest	
	<b>Total equity</b>	<b>2342.04</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	16.28
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	
	<b>Total non-current financial liabilities</b>	<b>16.28</b>
	Provisions, non-current	0
	Deferred tax liabilities (net)	2.49
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>18.77</b>

	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	0
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	15.6
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	28.11
	<b>Total Trade payable</b>	<b>43.71</b>
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	31.54
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>31.54</b>
	<b>Total current financial liabilities</b>	<b>75.25</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	17.66
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>17.66</b>
	Provisions, current	6.7
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>99.61</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	<b>118.38</b>
	<b>Total equity and liabilities</b>	<b>2460.42</b>
	<b>Disclosure of notes on assets and liabilities</b>	

Other Comprehensive Income			
	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified to Profit and Loss	0.65	-1.31
	Total Amount of items that will not be reclassified to profit and loss	0.65	-1.31
2	Income tax relating to items that will not be reclassified to profit or loss	0.16	-0.33
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	0.00	0.00
5	Total Other comprehensive income	0.49	-0.98

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	64.7
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	3.31
	Adjustments for decrease (increase) in inventories	-1.86
	Adjustments for decrease (increase) in trade receivables, current	42.65
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-170.74
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-90.86
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	15.06
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	6.48
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	120.59
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	60.14
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>-135.51</b>
	<b>Net cash flows from (used in) operations</b>	<b>-70.81</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1.24
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-72.05</b>
3	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0

	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	3.1
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	-0.12
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	60.14
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>57.16</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	3.3
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-3.3</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-18.19</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-18.19</b>
	Cash and cash equivalents cash flow statement at beginning of period	50.34
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>32.15</b>

**Format for Disclosure of Related Party Transactions (applicable only for half-year)**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case of party of the Open balance
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								
1	Parnax Lab Limited	AAACK1457E	Naxpar Pharma Private Limited	AADCP2044D	Subsidiary Company	Purchase of goods or services		500	No Remark			25.93	24.5
2	Parnax Lab Limited	AAACK1457E	Naxpar Pharma Private Limited	AADCP2044D	Subsidiary Company	Loan		1500	No Remark			80	798.
3	Parnax Lab Limited	AAACK1457E	Naxpar Pharma Private Limited	AADCP2044D	Subsidiary Company	Any other transaction	Loan Received Back	0	No Remark			60	0
4	Parnax Lab Limited	AAACK1457E	Naxpar Pharma Private Limited	AADCP2044D	Subsidiary Company	Interest received		30	No Remark			29.96	0
5	Parnax Lab Limited	AAACK1457E	Naxpar Medicamentos LLP	AAKFT9298H	Concern in which KMP and/or Relatives of KMP is Interested	Any other transaction	Rent Received	5	No Remark			0.9	0
6	Naxpar Pharma Private Limited	AADCP2044D	Parnax Lab Limited	AAACK1457E	Holding Company	Sale of goods or services		25.93	No Remark			25.93	24.5
7	Naxpar Pharma Private Limited	AADCP2044D	Parnax Lab Limited	AAACK1457E	Holding Company	Any other transaction	Loan Taken	15000	No Remark			80	798.
8	Naxpar Pharma Private Limited	AADCP2044D	Parnax Lab Limited	AAACK1457E	Holding Company	Any other transaction	Loan Repaid	0	No Remark			60	0
9	Naxpar Pharma Private Limited	AADCP2044D	Parnax Lab Limited	AAACK1457E	Holding Company	Interest paid		29.96	No Remark			29.96	0
10	Naxpar Pharma Private Limited	AADCP2044D	Naxpar Health Concept Pvt Ltd	AACCN1462A	Concern in which KMP and/or Relatives of KMP is Interested	Sale of goods or services		47.49	No Remark			47.49	34.2
11	Naxpar Pharma Private Limited	AADCP2044D	Naxpar Health Concept Pvt Ltd	AACCN1462A	Concern in which KMP and/or Relatives of KMP is Interested	Purchase of goods or services		0.37	No Remark			0.37	1.0
12	Naxpar Pharma Private Limited	AADCP2044D	Mr. Mihir P. Shah	AACPS8973L	Key managerial personnel	Any other transaction	Rent Paid	0.99	No Remark			0.99	0.9
13	Naxpar Pharma	AADCP2044D	Mr. Mihir P. Shah	AACPS8973L	Key managerial personnel	Remuneration		38.94	No Remark			38.94	15.1

	Private Limited												
14	Naxpar Pharma Private Limited	AADCP2044D	Mr. Mihir P. Shah	AACPS8973L	Key managerial personnel	Any other transaction	Loan Taken	15000	No Remark			15	1493
15	Naxpar Pharma Private Limited	AADCP2044D	Mr. Mihir P. Shah	AACPS8973L	Key managerial personnel	Any other transaction	Loan Repaid	0	No Remark			146.36	0
16	Naxpar Pharma Private Limited	AADCP2044D	Mr. Mihir P. Shah	AACPS8973L	Key managerial personnel	Interest paid		52.7	No Remark			52.7	0
17	Naxpar Pharma Private Limited	AADCP2044D	Mr. Baiju M. Shah	AACPS8974P	Key managerial personnel	Remuneration		30	No Remark			30	0.7
18	Naxpar Pharma Private Limited	AADCP2044D	Mr. Baiju M. Shah	AACPS8974P	Key managerial personnel	Any other transaction	Loan Taken	15000	No Remark			3	973.
19	Naxpar Pharma Private Limited	AADCP2044D	Mr. Baiju M. Shah	AACPS8974P	Key managerial personnel	Any other transaction	Loan Repaid	0	No Remark			31.5	0
20	Naxpar Pharma Private Limited	AADCP2044D	Mr. Baiju M. Shah	AACPS8974P	Key managerial personnel	Interest paid		36.29	No Remark			36.29	0
21	Naxpar Pharma Private Limited	AADCP2044D	Mrs. Ami M. Shah	ANHPS3760R	Key managerial personnel	Any other transaction	Rent Paid	1.2	No Remark			1.2	1.2
22	Naxpar Pharma Private Limited	AADCP2044D	Mrs. Niyoshi B. Shah	AIDPC6083G	Key managerial personnel	Any other transaction	Rent Paid	1.2	No Remark			1.2	1.2
23	Naxpar Pharma Private Limited	AADCP2044D	Mr. Prakash M. Shah	AACPS8975N	Key managerial personnel	Remuneration		30	No Remark			30	8.5
24	Naxpar Pharma Private Limited	AADCP2044D	Mr. Binoy Shah	AVZPS7709Q	Key managerial personnel	Remuneration		38.94	No Remark			38.94	0
25	Naxpar Pharma Private Limited	AADCP2044D	Mr. Krishang M. Shah	MCVPS8066D	Key managerial personnel	Remuneration		15	No Remark			15	6.6
Total value of transaction during the reporting period												881.66	

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s C N Patel & Co.	Yes	31-05-2027