

# Integrated Filing (Finance) Ind AS

## BHAGIRADHA CHEMICALS & INDUSTRIES LIMITED

### General Information

Scrip code*	531719	
NSE Symbol*	BHAGCHEM	
MSEI Symbol*	NOTLISTED	
ISIN*	INE414D01027	
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	10-02-2026	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-01-2026	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Third quarter	
Nature of report standalone or consolidated	Standalone	
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	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Manufacturing of Agro Chemicals	
Start date of board meeting	10-02-2026	
Start time of board meeting	11:00:00	
End date of board meeting	10-02-2026	
End time of board meeting	15:40:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification		
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?	false	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	<a href="#">Textual Information(1)</a>

## Text Block

[Textual  
Information\(1\)](#)

There are no such instances during the reporting period

## 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	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
Part I	<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>		
1	<b>Income</b>		
	Revenue from operations	11,392.19	37,206.04
	Other income	73.87	478.16
	<b>Total income</b>	11,466.06	37,684.20
2	<b>Expenses</b>		
	(a) Cost of materials consumed	7,720.19	23,408.32
	(b) Purchases of stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(639.83)	862.45
	(d) Employee benefit expense	1,029.06	3,106.38
	(e) Finance costs	212.60	839.09
	(f) Depreciation, depletion and amortisation expense	349.66	1,028.63
	(g) <b>Other Expenses</b>		
1	Other Expenses	2,141.76	6,265.82
	<b>Total other expenses</b>	2,141.76	6,265.82
	<b>Total expenses</b>	10,813.44	35,510.69
3	<b>Total profit before exceptional items and tax</b>	652.62	2,173.51
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	652.62	2,173.51
6	<b>Tax expense</b>		
7	Current tax	133.66	458.03
8	Deferred tax	36.17	(187.56)
9	<b>Total tax expenses</b>	169.83	270.47
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>	482.79	1,903.04
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	0.00	0.00

16	<b>Total profit (loss) for period</b>	482.79	1,903.04
17	Other comprehensive income net of taxes	(6.79)	(14.70)
18	<b>Total Comprehensive Income for the period</b>	476.00	1,888.34
19	<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		
20	<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		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1,296.69	1,296.69
	Face value of equity share capital	1.00	1.00
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	0.37	1.47
	Diluted earnings (loss) per share from continuing operations	0.37	1.47
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	0.37	1.47
	Diluted earnings (loss) per share from continuing and discontinued operations	0.37	1.47
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		

## 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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
<b>1 Amount of items that will not be reclassified to profit and loss</b>		
1 Remeasurement gain / (loss) on employees defined benefit plan	(9.07)	(19.65)
2 Deferred tax credit on above	2.28	4.95
Total Amount of items that will not be reclassified to profit and loss	(6.79)	(14.70)
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	(6.79)	(14.70)

Objects for which funds have been raised and where there has been a deviation, in the following table:

<b>Sr.</b>	<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation/Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>
No records available							

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## Financial Results - Ind-AS

Amount in (Lakhs)

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	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	<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>		
1	<b>Income</b>		
	Revenue from operations	11,397.18	37,784.68
	Other income	58.82	168.95
	<b>Total income</b>	11,456.00	37,953.63
2	<b>Expenses</b>		
	(a) Cost of materials consumed	8,706.08	24,628.88
	(b) Purchases of stock-in-trade	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,206.20)	(768.52)
	(d) Employee benefit expense	1,186.34	3,481.53
	(e) Finance costs	309.65	1,041.88
	(f) Depreciation, depletion and amortisation expense	487.57	1,269.62
	(g) <b>Other Expenses</b>		
1	Other Expenses	2,343.65	6,670.56
	<b>Total other expenses</b>	2,343.65	6,670.56
	<b>Total expenses</b>	10,827.09	36,323.95
3	<b>Total profit before exceptional items and tax</b>	628.91	1,629.68
4	Exceptional items	0.00	0.00
5	<b>Total profit before tax</b>	628.91	1,629.68
6	<b>Tax expense</b>		
7	Current tax	133.66	458.03
8	Deferred tax	33.68	(238.27)
9	<b>Total tax expenses</b>	167.34	219.76
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>	461.57	1,409.92
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	0.00	0.00

16	<b>Total profit (loss) for period</b>	461.57	1,409.92
17	Other comprehensive income net of taxes	(7.43)	(14.88)
18	<b>Total Comprehensive Income for the period</b>	454.14	1,395.04
19	<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		
20	<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		
21	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1,296.69	1,296.69
	Face value of equity share capital	1.00	1.00
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	0.36	1.09
	Diluted earnings (loss) per share from continuing operations	0.36	1.09
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	0.36	1.09
	Diluted earnings (loss) per share from continuing and discontinued operations	0.36	1.09
24	Debt equity ratio		
25	Debt service coverage ratio		
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30	Disclosure of notes on financial results		

## 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)
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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 Remeasurement gain / (loss) on employees defined benefit plan	(9.85)	(19.86)
2 Deferred tax credit on above	2.42	4.98
Total Amount of items that will not be reclassified to profit and loss	(7.43)	(14.88)
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	(7.43)	(14.88)