

General information about company	
Scrip code*	524703
NSE Symbol*	NOTLISTED
MSEI Symbol*	NOTLISTED
ISIN*	INE751D01014
Name of company	SANDU PHARMACEUTICALS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	28-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	17-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
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	MANUFACTURE OF AYURVEDIC MEDICINE
Start date and time of board meeting	28-05-2025 15:00
End date and time of board meeting	28-05-2025 21:15
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

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		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
<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	1406.92	6719.24	
	Other income	6.94	16.75	
	<b>Total income</b>	<b>1413.86</b>	<b>6735.99</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	301.49	1011.98	
(b)	Purchases of stock-in-trade	728.92	2318.45	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-452.56	-120.24	
(d)	Employee benefit expense	282.74	1092.03	
(e)	Finance costs	2.63	10.33	
(f)	Depreciation, depletion and amortisation expense	14.81	67.06	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	501.57	2140.53	
	<b>Total other expenses</b>	<b>501.57</b>	<b>2140.53</b>	
	<b>Total expenses</b>	<b>1379.6</b>	<b>6520.14</b>	
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>34.26</b>	<b>215.85</b>	
4	Exceptional items	0	0	
<b>5</b>	<b>Total profit before tax</b>	<b>34.26</b>	<b>215.85</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	7.41	58.85	
8	Deferred tax	-5.81	1.83	
<b>9</b>	<b>Total tax expenses</b>	<b>1.6</b>	<b>60.68</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>32.66</b>	<b>155.17</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>32.66</b>	<b>155.17</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	9.84	64.58	
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>42.5</b>	<b>219.75</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	966.1	966.1	
	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	0.34	1.6	
	Diluted earnings (loss) per share from continuing operations	0.34	1.6	
<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	0.34	1.6	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.34	1.6	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

Text Block	
Textual Information(4)	<p>1. The above results published in accordance with regulation 33 of the SEBI (Listing Obligation &amp; Disclosures Requirements), 2015 .The Financials results are in accordance with the Indian Accounting Standards (IND AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rule, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2017.</p> <p>2. Company has formed a hundred percent subsidiary company in the name of Sandu Phytoceuticals Private Limited, New Company was registered on Date 27th July, 2022 the nature of business of the company is to Manufacture Ayurvedic / Herbal Extracts and Medicines etc.</p> <p>Company has not started the production activity yet &amp; the expenses related to formation has been considered in the consolidated financials for the Half Year Ended 30th, September2024.</p> <p>3. The above consolidated financial results of Sandu Pharmaceuticals Ltd , (the "Holding Company"), Its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 28/05/2025</p> <p>4. The Figures for the quarter ended 31 st March, 2025 are the balancing figures between the audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the respective financial year.</p> <p>5. Figures for the previous periods have been reclassified/regrouped, whenever necessary</p> <p>6. Financial results of subsidiary company upto 10/08/2024 as the parent company has trasfer/sold the investment in shares of subsidiary company on 10/08/2024 and therefore with effect from above date,the company doesn't have any subsidiary company and further the said subsidiary company has been wide-up on 20/09/2024</p> <p>7. Further, We would like to inform you that pursuant to sale of investment of its entire stake by Sandu Pharmaceuticals Limited in Sandu Phytoceuticals Private Limited-Wholly owned Non Material Subsidiary,Company is not required to do consolidation of Financials for the Q ended 31st December 2024 and onwards.</p> <p>8. The enclosed Financial results includes results of wholly owned subsidiary upto 10th August 2024 as the parent company "Sandu Pharmaceuticals Limit" has transferred/sold its investment in shares in its wholly owned subsidiary on 10th August 2024 therefore with effect from that</p> <p>Sandu Pharmaceuticals Limited has no Subsidiary Company,further to that Sandu Phytoceuticals has been striked off from MCA record .</p> <p>9 .In View of above ,the above Year ended 31.03.2025 financial results includes financial results of the Subsidiary Company however rest results related to quarter ended 31.03.2025 and corresponding Quarter ended 31.12.2024 are basically standalone figures as Sandu Pharmaceuticals did not had any subsidiary Company from 10th August 2024 onwards.</p>

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	846.56
	Capital work-in-progress	
	Investment property	1122.42
	Goodwill	0
	Other intangible assets	2.39
	Intangible assets under development	
	Biological assets other than bearer plants	
	Investments accounted for using equity method	
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	
	Loans, non-current	0
	Other non-current financial assets	5
	<b>Total non-current financial assets</b>	<b>5</b>
	Deferred tax assets (net)	
	Other non-current assets	965.62
	<b>Total non-current assets</b>	<b>2941.99</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	1414.86
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	475.73
	Cash and cash equivalents	130.39
	Bank balance other than cash and cash equivalents	134.91
	Loans, current	0
	Other current financial assets	473.99
	<b>Total current financial assets</b>	<b>1215.02</b>
	Current tax assets (net)	
	Other current assets	
	Total current assets	2629.88
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	5571.87
	<b>Total current assets</b>	2629.88
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	<b>Total assets</b>	5571.87

	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	966.1
	Other equity	3235.62
	<b>Total equity attributable to owners of parent</b>	4201.72
	Non controlling interest	
	<b>Total equity</b>	4201.72
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	41.93
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	<b>Total Trade payable</b>	
	Other non-current financial liabilities	
	<b>Total non-current financial liabilities</b>	41.93
	Provisions, non-current	0
	Deferred tax liabilities (net)	119.64
	Deferred government grants, Non-current	
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	161.57
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	5.82
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	32.72
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	416
	<b>Total Trade payable</b>	448.72
	Other current financial liabilities	25.02
	<b>Total current financial liabilities</b>	479.56
	Other current liabilities	190.67
	Provisions, current	538.35
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	1208.58
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	<b>Total liabilities</b>	1370.15
	<b>Total equity and liabilities</b>	5571.87
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Fair value changes of Investments	21.35	82.95
2	Remeasurement gain/(loss) on post employment defined benefit plans	-12.66	-12.66
	Total Amount of items that will not be reclassified to profit and loss	8.69	70.29
2	Income tax relating to items that will not be reclassified to profit or loss	-1.15	5.71
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		
5	Total Other comprehensive income	9.84	64.58

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	215.85
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	10.33
	Adjustments for decrease (increase) in inventories	-189.8
	Adjustments for decrease (increase) in trade receivables, current	-5.02
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-17.81
	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	29.2
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	50.95
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	67.06
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	16.11
	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	11.05
	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)	-12.66
	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>-62.69</b>
	<b>Net cash flows from (used in) operations</b>	<b>153.16</b>
	Dividends received	0
	Interest paid	0
	Interest received	0



	Income taxes paid (refund)	58.32
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>94.84</b>
<b>3</b>	<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	93.8
	Proceeds from sales of investment property	152.23
	Purchase of investment property	150
	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	191.9
	Purchase of other long-term assets	130
	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	11.05
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-18.62</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	41.42
	Repayments of borrowings	0

	Payments of lease liabilities	0
	Dividends paid	77.29
	Interest paid	10.37
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-46.24</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>29.98</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>29.98</b>
	Cash and cash equivalents cash flow statement at beginning of period	100.41
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>130.39</b>

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 Consolidated 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 Dileep and Prithvi	Yes	31-10-2026

