



BIO MEDICA LABORATORIES LTD.
(FORMERLY BIO MEDICA LABORATORIES PVT. LTD.)

Date: 27/07/2026

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1, Bandra Kurla Complex,
G Block BKC, Bandra Kurla Complex, Bandra East,
Mumbai, Maharashtra 400051.

Reference: ISIN: INE1BKA01015; Symbol: BMLL

Subject: Outcome of the Meeting of the Board of Directors of Bio Medica Laboratories Limited held on Today i.e. Monday, 27th July, 2026.

Dear Sir/Ma'am,

Pursuant to the Regulation 30 and other applicable regulations of the SEBI (Listing obligation & Disclosure requirements) Regulations, 2015 and in continuation of our earlier intimation of the Board Meeting dated 22nd July, 2026, we hereby inform you that the Board of Directors of the Company, at its Meeting held today i.e. Monday, 27th July, 2026, commenced at 04:00 pm (1600 Hours) and concluded at 5:20 pm (1720 Hours) has inter-alia considered and approved the following businesses;

1. Audited Standalone and Consolidated Financial Results along with Auditor's Report of the Company for the year ended March 31, 2026 in terms of Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) 2015. Copy of the same is attached herewith for your reference.

Further, pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a declaration that the Statutory Auditors of the Company have issued an Audit Report with an unmodified opinion on the Audited Standalone & Consolidated Financial Results of the Company for the year ended March 31, 2026, is also attached for your ready reference.

2. Audited Standalone and Consolidated Financial Statements of the Company for the year ended 31st March, 2026 along with Auditor's Report thereon in terms of Section 134 of the Companies Act, 2013.
3. Conduct Postal Ballot by means of E-voting for obtaining approval of the members of the Company for approving following items:
 - i. To consider and approve the proposal for sale of shares/disinvestment of the Subsidiary Company.
 - ii. To take approval to advance loan(s), to give any guarantee(s) and/or to provide any security(ies) under section 185 of the companies act, 2013.
 - iii. To approve increase in threshold of loans/ guarantees, providing of securities and making of investments in securities under section 186 of the companies act, 2013.
 - iv. To Approve the Related Party Transaction Including Material Related Party Transaction Under Section 188 of the Companies Act 2013.

Regd. Office: Plot No. 11B-11C, Sector-E, Sanwer Road, Industrial Area, Indore-452015 (MP)

Corp. Office: Plot No. 254, Sector-F, Sanwer Road, Industrial Area, Indore-452015 (MP)

Email: bmlpl2014@gmail.com | **CIN:** U24230MP2015PLC034576;

Mobile No.: 9827210008/7869595951/7999274343; **Website:** <https://biomedica.co.in>



BIO MEDICA LABORATORIES LTD.
(FORMERLY BIO MEDICA LABORATORIES PVT. LTD.)

4. Appointment of Mrs. Vishakha Agrawal of M/s Vishakha Agrawal & Associates, Practicing Company Secretaries, as the Scrutinizer to scrutinize the Postal Ballot by the means of e-voting in a fair and transparent manner.
5. The Cut-off date is fixed as Friday, 24th July, 2026 for determining the eligibility of the members to vote by electronic means.

You are requested to please take the same in your record.

Thanking you,
Yours truly,

For Bio Medica Laboratories Limited
(Formerly Known as Bio Medica Laboratories Private Limited)

Pradeep Mehta Digitally signed by
Pradeep Mehta
Date: 2026.07.27
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Pradeep Mehta
Managing Director
DIN: 07254802

**Independent Auditor's Report on the Statement of Audited Standalone Financial Results of
BIO MEDICA LABORATORIES LIMITED for the Half year ended and Year ended March 31st
2026 of Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure
Requirements) Regulations, 2015.**

To,

The Board of Directors

Bio Medica Laboratories Limited

Formerly known as "Bio Medica Laboratories Private Limited"

Opinion

We have audited the accompanying Statement of Audited standalone financial results of **M/S BIO MEDICA LABORATORIES LIMITED** ("the Company"), for the Half year ended and Year ended March 31st, 2026 attached herewith, being submitted by the Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards ("AS") and other accounting principles generally accepted in India; of the net profit and other financial information for the half year ended and year ended March 31st 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 Standalone 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 statements under the provisions of the Companies Act, 2013 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.

Management's Responsibilities for the Standalone Financial Results

The standalone financial results have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the 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 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 for 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone 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 statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also 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 standalone 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 Standards on Auditing 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 statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the appropriateness and reasonableness of disclosures made by the management in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of management's 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 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 standalone 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.

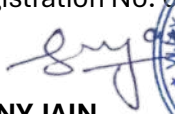
Other Matter

The results include the results for the half year ended March 31st 2026, being the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures up to the end of the first half year, which were subject to limited review by us, as required under the Listing Regulations.

For VIJAY K JAIN & ASSOCIATES

Chartered Accountants

Firm Registration No: 006719C

**CA SUNNY JAIN**

Partner

Membership No. 429107

**Place: Indore****Date: 27.07.2026****UDIN: 26429107HUEJSK4996**

BIO MEDICA LABORATORIES LIMITED
(Formerly known as Bio Medica Laboratories Private Limited)
CIN : U24230MP2015PLC034576

Reg .Address -Plot no. 11B-11C ,Sector -E Sanwer Road ,Industrial Area ,Indore ,Madhya Pradesh India - 452015
Website - www.biomedica.co.in ,Phone -98272-10008 , 7999274343

Standalone Statement of Profit and loss for the year ended 31st March 2026

Amount (in ₹ Lakhs except per share data)

Particulars	For the half year ended 30th September 2025	For the half year ended 31st March 2026	For the half year ended 31st March 2025	For the year ended 31st March 2026	For the year ended 31st March 2025
	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
I. Revenue from operations	1,839.90	1,989.76	1,913.76	3,829.66	3,831.97
II. Other income	6.02	7.37	-6.45	13.39	0.53
III. Total Income (I + II)	1,845.92	1,997.13	1,907.31	3,843.04	3,832.50
IV. Expenses					
Cost of materials consumed	884.12	734.39	977.66	1,618.51	1,914.63
Purchase of stock-in-trade	14.62	32.58	-	47.20	12.22
Changes in inventories of finished goods work-in-progress and stock in-trade	-65.55	-77.23	-17.60	-142.78	-17.37
Employee benefit expenses	114.31	119.99	113.03	234.30	194.53
Finance costs	59.62	130.20	72.98	189.81	119.51
Depreciation and amortization expenses	34.18	57.35	50.27	91.53	100.54
Other expenses	112.53	122.54	141.57	235.07	194.18
Total expenses	1,153.83	1,119.81	1,337.91	2,273.63	2,518.24
V. Profit before exceptional and extraordinary items and tax (III - IV)	692.09	877.32	569.40	1,569.41	1,314.27
VI. Exceptional items	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	692.09	877.32	569.40	1,569.41	1,314.27
VIII. Extraordinary items	-	-	-	-	-
IX. Profit before tax (VII - VIII)	692.09	877.32	569.40	1,569.41	1,314.27
X. Tax expense:					
(1) Current tax	175.20	241.99	156.05	417.18	343.52
(2) Deferred tax	-	-10.61	-9.17	-10.61	-9.17
(3) Short /(Excess) Previous Year Income Tax	-4.11	-	9.51	-4.11	9.51
XI. Profit (Loss) for the period from continuing operations (IX - X)	521.01	645.94	413.01	1,166.95	970.41
XII. Profit / (loss) from discontinuing operations	-	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	521.01	645.94	413.01	1,166.95	970.41
XV. Profit (Loss) for the period (XI + XIV)	521.01	645.94	413.01	1,166.95	970.41
XVI. Earnings per equity share					
(1) Basic	5.68	7.04	4.50	12.71	10.57
(2) Diluted	5.68	7.04	4.50	12.71	10.57

Notes on Financial Results;

- The abovementioned Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **27th July, 2026**. The Statutory Auditors have carried out the audit for the half year ended and year ended **31st March, 2026** and issued unmodified report thereon. These results are available on the Company's Website.
- The audited financial results of the Company have been prepared in accordance with accounting standards as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015. The compliance relating to Ind AS is not applicable on the Company since the company got listed on SME platform on NSE.
- In accordance with Accounting Standard 17 on "Segment Reporting" (AS 17), the Company has only one reportable segment, namely the Medical products Business.
- As the Company has listed on the Emerge platform of the National Stock Exchange of India Limited ("NSE EMERGE") w.e.f. **12th February, 2024**, the Company has prepared the financial results for the half year ended **30th September, 2025** and year ended on **31st March, 2026**.
- Earnings per share are calculated based on the weighted average of the share capital outstanding during the year. The EPS for the half-year/period is not annualized.
- There are no investor complaints pending as of **March 31, 2026**.
- The statement includes the results for the half year ended **March 31, 2026** being the balancing figures between the unaudited figures in respect of the full financial year ended **March 31, 2026** and the published unaudited year-to-date figures up to the first half year of the previous financial year.
- The figures for the previous period/year have been regrouped/reclassified/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/comparable.

For and on behalf of the Board of Directors
of Bio Medica Laboratories limited

Pradeep Mehta
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Pradeep Mehta
Date: 2026.07.27
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Pradeep Mehta
Managing Director

DIN : 07254802
Place: Indore
Date: 27/07/2026

BIO MEDICA LABORATORIES LIMITED
(Formerly known as Bio Medica Laboratories Private Limited)

CIN : U24230MP2015PLC034576

Address - Plot no. 11B-11C Sector-E Sanwer Road Industrial Area, Indore ,Madhya Pradesh ,India -452015

Website - www.biomedica.co.in ,Phone No. 98272-10008 , 7999274343

Standalone Balance Sheet as at 31st March 2026

Amount (in ₹ Lakhs)

Particulars	As at 31st March 2026	As at 31st March 2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share capital	918.00	918.00
(b) Reserves and surplus	1722.25	555.30
(c) Money received against share warrants	—	—
	2640.25	1473.30
(2) Share application money pending allotment	—	—
(3) Non-current liabilities		
(a) Long-term borrowings	1625.81	1008.49
(b) Deferred tax liabilities (Net)	—	—
(c) Other long term liabilities	62.00	31.00
(d) Long-term provisions	38.09	31.58
	1725.90	1071.07
(4) Current liabilities		
(a) Short-term borrowings	663.32	492.95
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises;	20.29	32.71
and		
(B) total outstanding dues of creditors other than micro enterprises	237.70	395.05
and small enterprises		
(c) Other current liabilities	133.02	94.07
(d) Short-term provisions	325.36	310.97
	1379.68	1325.75
TOTAL	5745.83	3870.13
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	692.27	767.56
(ii) Intangible assets	—	—
(iii) Capital work-in-Progress	—	—
(iv) Intangible assets under development	—	—
(b) Non-current investments	0.51	—
(c) Deferred tax assets (net)	30.61	20.01
(d) Long-term loans and advances	171.97	4.00
(e) Other non-current assets	13.01	13.44
	908.37	805.01
(2) Current assets		
(a) Current investments	—	—
(b) Inventories	3330.55	1813.79
(c) Trade receivables	907.06	410.02
(d) Cash and cash equivalents	2.64	0.68
(e) Short-term loans and advances	461.62	752.52
(f) Other current assets	135.60	88.12
	4837.46	3065.12
TOTAL	5745.83	3870.13

Significant Accounting Policies & Notes To The Accounts

The accompanying notes are an integral part of the financial statements.

**For and on behalf of the Board of Directors
of Bio Medica Laboratories limited**

Pradeep Mehta
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Pradeep Mehta
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Pradeep Mehta
Managing Director
DIN: 07254802
Place: Indore
Date: 27.07.2026

BIO MEDICA LABORATORIES LIMITED
(Formerly known as Bio Medica Laboratories Private Limited)
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Address - Plot no. 11B-11C Sector -E Sanwer Road Industrial Area ,Indore ,Madhya Pradesh ,India -452015

Website - www.biomedica.co.in ,Phone No. 98272-10008 , 7999274343

Standalone Cash Flow Statement for the year ended 31st March 2026

	<i>Amount (in ₹ Lakhs)</i>	
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)	1569.41	1314.27
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	91.53	100.54
Finance Cost	189.81	—
Extra Ordinary item (Prior period gratuity)	—	—
(Profit) / Loss on sale of asset	1.78	—
Operating profits before Working Capital Changes	1852.53	1414.80
Adjusted For:		
(Increase) / Decrease in trade receivables	(497.04)	(176.43)
Increase / (Decrease) in trade payables	(169.77)	225.26
(Increase) / Decrease in inventories	(1516.76)	(1077.10)
Increase / (Decrease) in other current liabilities	38.94	15.81
Increase / (Decrease) in other long term liabilities	31.00	31.00
Increase / (Decrease) in short term provisions	14.39	275.69
Increase / (Decrease) in long term provisions	6.50	—
(Increase) / Decrease in Short Term Loans & Advances	290.90	(735.32)
(Increase) / Decrease in Long Term Loans & Advances	(167.96)	—
(Increase) / Decrease in other current assets	(47.48)	(76.92)
(Increase) / Decrease in other non-current assets	0.43	(1.18)
Cash generated from Operations	(164.32)	(104.39)
Income Tax (Paid) / Refund	(413.07)	(353.03)
Net Cash flow from Operating Activities(A)	(577.39)	(457.42)
B. Cash Flow From Investing Activities		
Purchase of tangible assets	(88.16)	—
Proceeds from sales of tangible assets	12.05	—
Receipt of capital subsidy	58.10	4.62
Investment in subsidiary	(0.51)	—
Net Cash used in Investing Activities(B)	(18.52)	4.62
C. Cash Flow From Financing Activities		
Finance Cost	(189.81)	—
Increase in / (Repayment) of Short term Borrowings	170.36	324.23
Increase in / (Repayment) of Long term borrowings	617.33	128.22
Increase / (Decrease) in share capital	—	—
Net Cash used in Financing Activities(C)	597.88	452.44
D. Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	1.97	(0.36)
E. Cash & Cash Equivalents at Beginning of period	0.68	1.03
F. Cash & Cash Equivalents at End of period	2.64	0.68
G. Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	1.97	(0.36)

Notes:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged / regrouped wherever necessary
3. Figures in brackets are outflow / deductions

SIGNIFICANT ACCOUNTING POLICIES & NOTES TO THE ACCOUNTS

2

The accompanying notes are an integral part of the financial statements.

**For and on behalf of the Board of Directors
of Bio Medica Laboratories limited**

Pradeep Mehta
Managing Director
DIN: 07254802
Place: Indore
Date: 27.07.2026

Independent Auditor's Report on the Statement of Audited Consolidated Financial Results of BIO MEDICA LABORATORIES LIMITED for the Half year ended and Year ended March 31st 2026 Pursuant to the Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

To,

The Board of Directors

Bio Medica Laboratories Limited

Formerly known as "Bio Medica Laboratories Private Limited"

Opinion

We have audited the accompanying Statement of Audited consolidated financial results of **BIO MEDICA LABORATORIES LIMITED** ("the Holding Company") and its subsidiary, Vitamax Healthcare Private Limited (collectively referred to as "the Group"), for the Half year ended and Year ended March 31st, 2026 attached herewith, being submitted by the Holding Company Pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these consolidated financial results:

- are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards ("AS") and other accounting principles generally accepted in India; of the net profit and other financial information for the half year ended and year ended March 31st 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 Consolidated Financial Results" section of our report. We are independent of the Group 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 statements under the provisions of the Companies Act, 2013 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.

Management's Responsibilities for the Consolidated Financial Results

The consolidated financial results have been prepared on the basis of the annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the



Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the accuracy and completeness of the accounting records relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated 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 Standards on Auditing 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 statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Evaluate the appropriateness and reasonableness of disclosures made by the management in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the respective 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 Group'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 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated 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 results include the results for the half year ended March 31st 2026, being the balancing figures between the audited figures in respect of the full financial year and the published year-to-date figures up to the end of the first half year, which were subject to limited review by us, as required under the Listing Regulations.

For VIJAY K JAIN & ASSOCIATES

Chartered Accountants

Firm Registration No: 006719C


CA SUNNY JAIN

Partner

Membership No. 429107

**Place: Indore****Date: 27.07.2026****UDIN: 26429107BQNETC7419**

BIO MEDICA LABORATORIES LIMITED
(Formerly known as Bio Medica Laboratories Private Limited)

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Website - www.biomedica.co.in ,Phone No. - 98272-10008 , 7999274343

Consolidated Audited Financial Results For The Half Year and Year Ended March 31,2026

Amount (in ₹ Lakhs except per share data)

Particulars	For the half year ended 30th September 2025	For the half year ended 31st March 2026	For the half year ended 31st March 2025	For the year ended 31st March 2026	For the year ended 31st March 2025
	(Unaudited)	(Audited)	(Audited)	(Audited)	(Audited)
I. Revenue from operations	-	4,308.99	-	4,308.99	-
II. Other income	-	2.32	-	2.32	-
III. Total Income (I + II)	-	4,311.31	-	4,311.31	-
IV. Expenses					
Cost of materials consumed	-	1,847.68	-	1,847.68	-
Purchase of stock-in-trade	-	47.20	-	47.20	-
Changes in inventories of finished goods work-in-progress and stock in-trade	-	-146.60	-	-146.60	-
Employee benefit expenses	-	305.06	-	305.06	-
Finance costs	-	225.62	-	225.62	-
Depreciation and amortization expenses	-	116.34	-	116.34	-
Other expenses	-	290.59	-	290.59	-
Total expenses	-	2,685.89	-	2,685.89	-
V. Profit before exceptional and extraordinary items and tax (III - IV)	-	1,625.42	-	1,625.42	-
VI. Exceptional items	-	-	-	-	-
VII. Profit before extraordinary items and tax (V - VI)	-	1,625.42	-	1,625.42	-
VIII. Extraordinary items	-	-	-	-	-
IX. Profit before tax (VII - VIII)	-	1,625.42	-	1,625.42	-
X. Tax expense:					
(1) Current tax	-	423.33	-	423.33	-
(2) Deferred tax	-	17.45	-	17.45	-
(3) Short /(Excess) Previous Year Income Tax	-	-4.11	-	-4.11	-
XI. Profit (Loss) for the period from continuing operations (IX - X)	-	1,188.75	-	1,188.75	-
XII. Profit / (loss) from discontinuing operations	-	-	-	-	-
XIII. Tax expense of discontinuing operations	-	-	-	-	-
XIV. Profit/(loss) from Discontinuing operations (after tax) (XII - XIII)	-	1,188.75	-	1,188.75	-
XV. Profit (Loss) for the period (XI + XIV)	-	1,188.75	-	1,188.75	-
XVI.Less:Minority Interest -Share Of Profit /Loss		-10.68		-10.68	
XVI. Earnings per equity share					
(1) Basic	-	12.95	-	12.95	-
(2) Diluted	-	12.95	-	12.95	-

For and on behalf of the Board of Directors
of Bio Medica Laboratories limited

Pradeep Mehta
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Pradeep Mehta
Date: 2026.07.27
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Pradeep Mehta
Managing Director
DIN: 07254802
Place: Indore
Date: 27.07.2026

Notes on Financial Results;

1. The abovementioned Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **27th July, 2026**. The Statutory Auditors have carried out the audit for the half year ended and year ended **31st March, 2026** and issued unmodified report thereon. These results are available on the Company's Website.
2. The audited financial results of the Company have been prepared in accordance with accounting standards as prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015. The compliance relating to Ind AS is not applicable on the Company since the company got listed on SME platform on NSE.
3. In accordance with Accounting Standard 17 on "Segment Reporting" (AS 17), the Company has only one reportable segment, namely the Medical products Business.
4. As the Company has listed on the Emerge platform of the National Stock Exchange of India Limited ("NSE EMERGE") w.e.f. **12th February, 2024**, the Company has prepared the financial results for the half year ended **30th September, 2025** and year ended on **31st March, 2026**.
5. Earnings per share are calculated based on the weighted average of the share capital outstanding during the year. The EPS for the half-year/period is not annualized.
6. There are no investor complaints pending as of **March 31, 2026**.
7. The statement includes the results for the half year ended **March 31, 2026** being the balancing figures between the unaudited figures in respect of the full financial year ended **March 31, 2026** and the published unaudited year-to-date figures up to the first half year of the previous financial year.
8. The figures for the previous period/year have been regrouped/reclassified/re-arranged, wherever necessary, to correspond with the current period's classification/disclosure/comparable.

For and on behalf of the Board of Directors
of Bio Medica Laboratories limited

Pradeep
Mehta

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Pradeep Mehta
Date: 2026.07.27
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Pradeep Mehta
Managing Director
DIN: 07254802
Place: Indore
Date: 27.07.2026

BIO MEDICA LABORATORIES LIMITED
(Formerly known as Bio Medica Laboratories Private Limited)

CIN : U24230MP2015PLC034576

Address : Plot no. 11B -11C Sector -E ,Sanwer Road ,Industrial Area ,Indore ,Madhya Pradesh ,India -452015

Website -www.biomedica.co.in ,Phone no. 98272-10008, 7999274343

Consolidated Balance Sheet as at 31st March 2026

Particulars	As at 31st March 2026	Amount (in ₹ Lakhs)
		As at 31st March 2025
I. EQUITY AND LIABILITIES		
(1) Shareholder's funds		
(a) Share capital	918.00	918.00
(b) Reserves and surplus	1733.36	555.30
(c) Money received against share warrants	—	—
	<u>2651.36</u>	<u>1473.30</u>
(2) Minority Interest	(617.40)	—
(3) Share application money pending allotment	—	—
(4) Non-current liabilities		
(a) Long-term borrowings	3155.62	1008.49
(b) Deferred tax liabilities (Net)	—	—
(c) Other long term liabilities	184.97	31.00
(d) Long-term provisions	38.09	31.58
	<u>3378.68</u>	<u>1071.07</u>
(5) Current liabilities		
(a) Short-term borrowings	843.31	492.95
(b) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	49.44	32.71
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	507.78	395.05
(c) Other current liabilities	189.36	94.07
(d) Short-term provisions	328.31	310.97
	<u>1918.20</u>	<u>1325.75</u>
TOTAL	<u>7330.84</u>	<u>3870.13</u>
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	1029.30	767.56
(ii) Intangible assets	—	—
(iii) Capital work-in-Progress	19.75	—
(iv) Intangible assets (Goodwill on acquisition)	671.35	—
(b) Non-current investments	—	—
(c) Deferred tax assets (net)	33.24	20.01
(d) Long-term loans and advances	89.46	4.00
(e) Other non-current assets	21.11	13.44
	<u>1864.21</u>	<u>805.01</u>
(2) Current assets		
(a) Current investments	—	—
(b) Inventories	3636.84	1813.79
(c) Trade receivables	1085.32	410.02
(d) Cash and cash equivalents	10.35	0.68
(e) Short-term loans and advances	501.73	752.52
(f) Other current assets	232.38	88.12
	<u>5466.62</u>	<u>3065.12</u>
TOTAL	<u>7330.84</u>	<u>3870.13</u>

Significant Accounting Policies & Notes To The Accounts

The accompanying notes are an integral part of the financial statements.

For and on behalf of the Board of Directors
of Bio Medica Laboratories limited

Pradeep Mehta
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Date: 2026.07.27 17:00:44 +05'30'

Pradeep Mehta
Managing Director

DIN: 07254802

Place: Indore

Date: 27.07.2026

BIO MEDICA LABORATORIES LIMITED
(Formerly known as Bio Medica Laboratories Private Limited)
CIN : U24230MP2015PLC034576

Address : Plot no. 11B -11C Sector -E ,Sanwer Road ,Industrial Area ,Indore ,Madhya Pradesh ,India -452015

Website -www.biomedica.co.in ,Phone no. 98272-10008, 7999274343

Consolidated Cash Flow Statement for the year ended 31st March 2026

	<i>Amount (in ₹ Lakhs)</i>	
Particulars	For the year ended 31st March 2026	For the year ended 31st March 2025
A. Cash Flow From Operating Activities		
Net Profit before tax and extraordinary items (as per Statement of Profit and Loss)	1625.41	1314.27
Adjustments for non Cash/ Non trade items:		
Depreciation & Amortization Expenses	116.34	100.54
Finance Cost	225.62	-
Extra Ordinary item (Prior period gratuity)	-	-
(Profit) / Loss on sale of asset	1.78	-
Operating profits before Working Capital Changes	1969.15	1414.80
Adjusted For:		
(Increase) / Decrease in trade receivables	(652.32)	(176.43)
Increase / (Decrease) in trade payables	(5.05)	225.26
(Increase) / Decrease in inventories	(1790.42)	(1077.10)
Increase / (Decrease) in other current liabilities	223.52	15.81
Increase / (Decrease) in other long term liabilities	153.97	31.00
Increase / (Decrease) in short term provisions	17.34	275.69
Increase / (Decrease) in long term provisions	6.50	-
(Increase) / Decrease in Short Term Loans & Advances	250.88	(735.32)
(Increase) / Decrease in Long Term Loans & Advances	(236.53)	-
(Increase) / Decrease in other current assets	(117.83)	(76.92)
(Increase) / Decrease in other non-current assets	(3.48)	(1.18)
Cash generated from Operations	(184.25)	(104.39)
Income Tax (Paid) / Refund	(419.22)	(353.03)
Net Cash flow from Operating Activities(A)	(603.46)	(457.42)
B. Cash Flow From Investing Activities		
Purchase of tangible assets	(281.15)	-
Proceeds from sales of tangible assets	12.05	-
Receipt of capital subsidy	58.10	4.62
Net Cash used in Investing Activities(B)	(211.00)	4.62
C. Cash Flow From Financing Activities		
Finance Cost	(225.62)	-
Increase in / (Repayment) of Short term Borrowings	200.56	324.23
Increase in / (Repayment) of Long term borrowings	848.53	128.22
Increase / (Decrease) in share capital	-	-
Net Cash used in Financing Activities(C)	823.47	452.44
D. Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	8.52	(0.36)
E. Cash & Cash Equivalents at Beginning of period	1.82	1.03
F. Cash & Cash Equivalents at End of period	10.35	0.68
G. Net Increase / (Decrease) in Cash & Cash Equivalents (F-E)	8.52	(0.36)

Notes:

1. The Cash Flow Statement has been prepared by Indirect Method as per AS-3 issued by ICAI.
2. Figures of previous year have been rearranged / regrouped wherever necessary
3. Figures in brackets are outflow / deductions

Significant Accounting Policies & Notes To The Accounts

2

The accompanying notes are an integral part of the financial statements.

**For and on behalf of the Board of Directors
of Bio Medica Laboratories limited**

Pradeep Mehta
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by Pradeep Mehta
Date: 2026.07.27
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Pradeep Mehta
Managing Director
DIN: 07254802
Place: Indore
Date: 27.07.2026



BIO MEDICA LABORATORIES LTD.
(FORMERLY BIO MEDICA LABORATORIES PVT. LTD.)

Date: July 27, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza Block G, C 1, Bandra Kurla Complex,
G Block BKC, Bandra Kurla Complex, Bandra East,
Mumbai, Maharashtra 400051.

Reference: ISIN: INE1BKA01015; Symbol: BMLL

Sub: Declaration of Audit Reports with an unmodified opinion

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that Vijay K Jain & Associates, Chartered Accountants (Firm Reg. No. 006719C), Statutory Auditors of the Company, have issued Audit Reports with an unmodified opinion on the Audited Standalone & Consolidated Financial Results of the Company for the year ended March 31, 2026.

Kindly take the same on record.

Thanking you,
Yours truly,

For Bio Medica Laboratories Limited
(Formerly Known as Bio Medica Laboratories Private Limited)

Pradeep Mehta
Digitally signed
by Pradeep Mehta
Date: 2026.07.27
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Pradeep Mehta
Managing Director
DIN: 07254802

Regd. Office: Plot No. 11B-11C, Sector-E, Sanwer Road, Industrial Area, Indore-452015 (MP)
Corp. Office: Plot No. 254, Sector-F, Sanwer Road, Industrial Area, Indore-452015 (MP)
Email: bmlpl2014@gmail.com | **CIN:** U24230MP2015PLC034576;
Mobile No.: 9827210008/7869595951/7999274343; **Website:** <https://biomedica.co.in>