



EMAMI FRANK ROSS LTD.

The Secretary, Listing Department

Date: 2nd February, 2026

BSE Limited

Phiroze Jeejeebhoy Towers, Dalal Street,

Mumbai - 400001 Maharashtra, India

Scrip Code: 974213

Emami Frank Ross Limited (12844)

Dear Sir/Madam,

SUB: Submission of Financial Results as per Regulation 52 of SEBI LODR

With reference to the captioned subject, please find enclosed herewith following documents:

1. Noting of Auditor's Report for the 3rd quarter ended 31st December, 2025.
2. Unaudited Financial Results (both Standalone and Consolidated) for the 3rd quarter ended 31st December, 2025 as per Regulation 52(1) and 52(2) of SEBI LODR Regulations, 2015.
3. Regulation 52(4) Submission of line items (Ratios) along with Financial Results as per SEBI LODR.
4. Regulation 52(7) and Regulation 52(7A) SEBI(LODR) 2015 - Utilisation of issue proceeds/material deviation in the use of proceeds.

Kindly take the same on record.

Thanking You,
Your Faithfully

For Emami Frank Ross Limited
For EMAMI FRANK ROSS LIMITED

Shivani Marda
Company Secretary

Shivani Marda
Company Secretary.

Emami Group Venture

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF STANDALONE FINANCIAL RESULTS

To the Board of Directors of Emami Frankross Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Emami Frankross Limited** for the Nine months ended 31st December, 2025. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Kolkata

Date: 02-02-2026

UDIN: 26061299TIMQTV8659

For AGRAWAL TONDON & CO.

Chartered Accountants

Firm Registration No.: 329088E

Mamta Jain

Mamta Jain

Partner

Membership No.: 061299



Emami Frank Ross Limited
CIN:-U24232WB1919PLC003123

Regd Office:- 7, Jawahar Lal Nehru Road, Kolkata-700013

Statement of Unaudited Standalone Financial Results for the quarter and nine months ended 31-Dec-2025

Particulars	Reviewed			Reviewed		Audited
	Quarter Ended			Nine Months Ended		Year Ended
	31/12/25	30/09/25	31/12/24	31/12/25	31/12/24	31/03/25
1. Revenue						
(a) Revenue from Operations	15,646.90	15,534.80	15,602.48	45,977.47	44,897.03	60,325.76
(b) Other Income	1,487.67	1,431.97	1,330.05	4,326.74	4,415.68	5,803.83
Total Income	17,134.57	16,966.77	16,932.53	50,304.21	49,312.71	66,129.59
2. Expenses						
(a) Purchases	12,979.29	11,849.49	12,479.55	35,784.89	37,210.09	49,775.32
(b) Changes in inventories of Stock in Trade	(1,102.48)	259.93	(225.61)	(105.00)	(1,613.80)	(1,649.97)
(c) Employee Benefits Expense	1,848.25	1,759.26	1,684.50	5,358.23	5,080.19	6,795.39
(d) Finance Cost	1,948.10	1,903.31	1,618.30	5,714.71	4,994.13	6,865.50
(e) Depreciation and amortisation expense	680.12	656.62	681.30	1,947.42	1,890.21	2,650.22
(f) Other expenses	823.54	789.01	773.27	2,450.51	2,486.55	3,160.12
Total Expenses	17,176.82	17,217.62	17,011.31	51,150.76	50,047.37	67,596.58
3. Profit/(Loss) Before Tax (1-2)	(42.25)	(250.85)	(78.78)	(846.55)	(734.66)	(1,466.99)
4. Tax Expense						
i. Deferred Tax	(0.48)	(70.34)	7.19	(150.07)	(203.94)	(299.13)
5. Profit/(Loss) for the period (3-4)	(41.77)	(180.51)	(85.97)	(696.48)	(530.72)	(1,167.86)
6. Other Comprehensive Income (After Tax)	(0.99)	(2.84)	(14.78)	(4.54)	15.42	(60.26)
7. Total Comprehensive Income for the period (5+6)	(42.76)	(183.35)	(100.75)	(701.02)	(515.30)	(1,228.12)
8. Paid up Equity Share Capital (Face Value per share Rs.10/-)	6,388.07	408.27	408.27	6,388.07	408.27	408.27
9. Reserves excluding Revaluation Reserves						6,623.58
10. Earnings per share (of Rs. 10/- each) (Not annualized)						
Basic	(0.12)	(4.42)	(2.11)	(4.87)	(13.00)	(28.61)
Diluted	(0.12)	(4.42)	(2.11)	(4.87)	(13.00)	(28.61)

Notes:-

1. The above unaudited Standalone financial results of the Company for the quarter and nine months ended 31st December 2025 have been reviewed and recommended by the Audit Commitee and approved by the Board of Directors of the Company in their respective meetings held on 2nd February 2026.

2. The Company had allotted 5,97,97,980 Equity Shares of face value of Rs.10/- at a Security premium of Rs.14.75/- each upon Conversion of Zero Coupon Unsecured Optionally Convertible Debentures amounting to Rs.14,800 Lakhs on 14th November 2025.

3. On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ("Labour Codes") which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by Rs. 29.92 Lakhs. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.

4. The financial results are available on the Company's website at <http://www.frankrosspharmacy.com>.

5. Comparative figures of the previous period have been regrouped and rearranged wherever necessary.

For Emami Frank Ross Limited

Gautam Jatia Digitally signed by Gautam Jatia
Date: 2026.02.02 17:25:45 +05'30'

Managing Director
DIN : 00604926

Place: Kolkata
Date: 2nd February, 2026



Gautam Jatia
Managing Director
DIN : 00604926

Emami Frank Ross Limited
CIN:-U24232WB1919PLC003123

Regd Office:- 7, Jawaharlal Nehru Road- Kolkata-700013

Extract of the Standalone Unaudited Financial Results for the quarter ended 31st December, 2025

Regulation 52(8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015

Particulars	Rs. in Lakhs		
	Quarter ended	Corresponding quarter ended	Year ended
	31-Dec-25 Reviewed	31-Dec-24 Reviewed	31-Mar-25 Audited
1 Debt Equity Ratio	3.95	(3.22)	(4.92)
2 Debt Service Coverage Ratio	0.41	0.18	0.52
3 Interest Service Coverage Ratio	1.33	1.37	1.17
4 Outstanding Redeemable Preference Shares	-	-	-
5 Capital Redemption Reserve	-	-	-
6 Debenture Redemption Reserve	-	-	-
7 Net Worth	6,330.83	(7,055.35)	(7,768.15)
8 Net Profit after Tax	(41.77)	(85.97)	(1,167.86)
9 Earnings per share (of Rs.10/- each) (Not annualised)			
1 Basic	(0.12)	(2.11)	(28.61)
2 Diluted	(0.12)	(2.11)	(28.61)
10 Current Ratio	0.92	1.00	0.98
11 Long Term Debt to Working capital	(0.88)	5.06	(5.43)
12 Bad Debts to Accounts receivable Ratio	-	-	-
13 Current Liability Ratio	0.91	0.86	0.89
14 Total Debts to Total Assets	0.84	0.82	0.83
15 Debtor's Turnover Ratio	2.41	2.29	3.83
16 Inventory Turnover Ratio	1.12	1.16	4.44
17 Operating Margin Percent	2.67%	1.34%	-0.66%
18 Net Profit Margin Percent	-0.27%	-0.50%	-2.43%



Place : Kolkata
Date : 2nd February, 2026

For Emami Frank Ross Limited
Gautam Jatia Digitally signed by Gautam Jatia
Date: 2026.02.02 17:26:18 +05'30'

Managing Director
DIN : 00604926

Gautam Jatia
Managing Director
DIN : 00604926

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF CONSOLIDATED FINANCIAL RESULTS

To the Board of Directors of Emami Frankcross Limited

1. We have reviewed the accompanying statement of unaudited financial results of **Emami Frankcross Limited** for the Nine months ended 31st December, 2025. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 52 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. The Financial accounts of M/s Lyfresh Private Limited (wholly-owned subsidiary) is not available and not consolidated by the parent. However, the company has already written off in full the amount of investment and loan in the above subsidiary in the Financial Year ended 31st March, 2022, therefore non consolidation will not have any material effect.

Place: Kolkata

Date: 02-02-2026

UDIN: 26061299TIMQTV8659

For **AGRAWAL TONDON & CO.**

Chartered Accountants

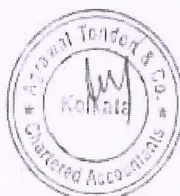
Firm Registration No.: 329088E

Mamta Jain

Mamta Jain

Partner

Membership No.: 061299



Emami Frank Ross Limited
CIN:-U24232WB1919PLC003123
Regd Office:- 7, Jawaharlal Nehru Road- Kolkata-700013
Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended 31-Dec-2025

Particulars	Reviewed			Reviewed		Audited
	Quarter Ended			Nine Months Ended		Year Ended
	31/12/25	30/09/25	31/12/24	31/12/25	31/12/24	31/03/25
1. Revenue						
(a) Revenue from Operations	15,646.90	15,534.80	15,602.48	45,977.47	44,897.03	60,325.76
(b) Other Income	1,487.67	1,431.97	1,330.05	4,326.74	4,415.68	5,803.83
Total Income	17,134.57	16,966.77	16,932.53	50,304.21	49,312.71	66,129.59
2. Expenses						
(a) Purchases	12,979.29	11,849.49	12,479.55	35,784.89	37,210.09	49,775.32
(b) Changes in inventories of Stock in Trade	(1,102.48)	259.93	(225.61)	(105.00)	(1,613.80)	(1,649.97)
(c) Employee Benefits Expense	1,848.25	1,759.26	1,684.50	5,358.23	5,080.19	6,795.39
(d) Finance Cost	1,948.10	1,903.31	1,618.30	5,714.71	4,994.13	6,865.50
(e) Depreciation and amortisation expense	680.12	656.62	681.30	1,947.42	1,890.21	2,650.22
(f) Other expenses	823.54	789.01	773.27	2,450.51	2,486.55	3,160.45
Total Expenses	17,176.82	17,217.62	17,011.31	51,150.76	50,047.37	67,596.91
3. Profit/(Loss) Before Tax (1-2)	(42.25)	(250.85)	(78.78)	(846.55)	(734.66)	(1,467.32)
4. Tax Expense						
i. Deferred Tax	(0.48)	(70.34)	7.19	(150.07)	(203.94)	(299.13)
5. Profit/(Loss) for the period (3-4)	(41.77)	(180.51)	(85.97)	(696.48)	(530.72)	(1,168.19)
6. Other Comprehensive Income (After Tax)	(0.99)	(2.84)	(14.78)	(4.54)	15.42	(60.26)
7. Total Comprehensive Income for the period (5+6)	(42.76)	(183.35)	(100.75)	(701.02)	(515.30)	(1,228.45)
8. Paid up Equity Share Capital (Face Value per share Rs.10/-)	6,388.07	408.27	408.27	6,388.07	408.27	408.27
9. Reserves excluding Revaluation Reserves						6,654.35
10. Earnings per share (of Rs. 10/- each) (Not annualized)						
Basic	(0.12)	(4.42)	(2.11)	(4.87)	(13.00)	(28.61)
Diluted	(0.12)	(4.42)	(2.11)	(4.87)	(13.00)	(28.61)

Notes:-

- The above unaudited Consolidated financial results of the Company for the quarter and nine months ended 31st December 2025 have been reviewed and recommended by the Audit Commitee and approved by the Board of Directors of the Company in their respective meetings held on 2nd February 2026.
- The Financial accounts of M/s. Lyfresh Private limited (wholly owned subsidiary) was made available to the company for consolidation on yearly basis and thus, the results for the quarter ended 31st December, 2025 as stated above relates to the Standalone accounts, whereas the results for the year ended 31st March 2025 is on a consolidated basis. Since the company has already written off, in full, the amount of investment in and loan to the above subsidiary aggregating to Rs.12.19 crores in the year ended March, 2022, the non consolidation of results as stated above, would not have any financial impact on the consolidated accounts.
- The Company had allotted 5,97,97,980 Equity Shares of face value of Rs.10/- at a Security premium of Rs.14.75/- each upon Conversion of Zero Coupon Unsecured Optionally Convertible Debentures amounting to Rs.14,800 Lakhs on 14th November 2025.
- On November 21, 2025, the Government of India notified provisions of the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, ('Labour Codes') which consolidate twenty-nine existing labour laws into a unified framework governing employee benefits during employment and post-employment. The Labour Codes, amongst other things introduces changes, including a uniform definition of wages and enhanced benefits relating to leave. The Company has assessed the financial implications of these changes which has resulted in increase in gratuity liability arising out of past service cost and increase in leave liability by Rs. 29.92 Lakhs. The Company continues to monitor the developments pertaining to Labour Codes and will evaluate impact if any on the measurement of liability pertaining to employee benefits.
- The financial results are available on the Company's website at <http://www.frankrosspharmacy.com>.
- Comparative figures of the previous period have been regrouped and rearranged wherever necessary.

For Emami Frank Ross Limited
Gautam Jatia
Digitally signed by Gautam Jatia
Date: 2026.02.02 17:26:42
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Managing Director
DIN : 00604926

Place: Kolkata
Date: 2nd February, 2026



Gautam Jatia
Managing Director
DIN : 00604926

Emami Frank Ross Limited
CIN:-U24232WB1919PLC003123

Read Office:- 7, Jawaharlal Nehru Road- Kolkata-700013

Extract of the Consolidated Unaudited Financial Results for the quarter ended 31st December, 2025
Regulation 52(8), read with Regulation 52(4), of the SEBI (LODR) Regulations, 2015

<u>Particulars</u>		<u>Rs. in Lakhs</u>		
		<u>Quarter ended</u>	<u>Corresponding quarter ended</u>	<u>Year ended</u>
		<u>31-Dec-25 Reviewed</u>	<u>31-Dec-24 Reviewed</u>	<u>31-Mar-25 Audited</u>
1	Debt Equity Ratio	3.95	(3.22)	(4.92)
2	Debt Service Coverage Ratio	0.41	0.18	0.52
3	Interest Service Coverage Ratio	1.33	1.37	1.17
4	Outstanding Redeemable Preference Shares	-	-	-
5	Capital Redemption Reserve	-	-	-
6	Debenture Redemption Reserve	-	-	-
7	Net Worth	6,330.83	(7,055.35)	(7,737.38)
8	Net Profit after Tax	(41.77)	(85.97)	(1,168.19)
9	Earnings per share (of Rs. 10/- each) (Not annualised)			
1	Basic	(0.12)	(2.11)	(28.61)
2	Diluted	(0.12)	(2.11)	(28.61)
10	Current Ratio	0.92	1.00	0.98
11	Long Term Debt to Working capital	(0.88)	5.06	(5.43)
12	Bad Debts to Accounts receivable Ratio	-	-	-
13	Current Liability Ratio	0.91	0.86	0.89
14	Total Debts to Total Assets	0.84	0.82	0.83
15	Debtor's Turnover Ratio	2.41	2.29	8.83
16	Inventory Turnover Ratio	1.12	1.16	4.44
17	Operating Margin Percent	2.67%	1.34%	-0.66%
18	Net Profit Margin Percent	-0.27%	-0.50%	-2.43%

For Emami Frank Ross Limited
Gautam Jatia Digitally signed by Gautam Jatia
Date: 2026.02.02 17:27:14 +05'30'

Managing Director
DIN : 00604926

Place : Kolkata
Date : 2nd February, 2026



Gautam Jatia
Managing Director
DIN : 00604926



EMAMI FRANK ROSS LTD.

The Secretary, Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001
Maharashtra, India

2nd February, 2026

Scrip Code: 974213
Emami Frank Ross Limited (12844)

Sub: Statement indicating utilization and Statement indicating deviation/ variation in the use of proceeds of issue of listed Non-convertible Securities under Regulation 52(7)/52(7A) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

Pursuant to Regulation 52(7) of SEBI (LODR) Regulation, 2015, this is to inform that a statement enclosed indicating the utilization of issue proceeds of listed non-convertible securities. Further, as per regulation 52(7A) of the Listing Regulations, information about deviation/variation, if any, in the use of proceeds of issue of listed non-convertible securities, from the objects stated in the offer document is enclosed as per Annexure IV A.

This information is submitted in accordance with the Regulation 52(7)/52(7A) of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/DDHS/DDHS_Div1/CIR/2022/0000000103 dated July 29, 2022.

Kindly take the same on record.

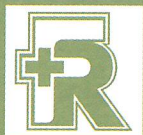
Thanking You,
Yours Faithfully,

For Emami Frank Ross Limited
For Emami Frank Ross Limited

Managing Director
DIN : 00604926

Gautam Jatia
Managing Director
DIN:00604926

Emami Group Venture



EMAMI FRANK ROSS LTD.

A. Statement of utilization of issue proceeds:

Name of the Issuer	ISIN	Mode of Raising (Public Issues/Private Placement)	Type of Instrument	Date of raising Fund	Amount Raised	Fund Utilized	Any deviation (Yes/No)	If deviation/variation is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
EMAMI FRANK ROSS LTD.	711X07054	Private Placement	Non-Convertible Debentures	09/09/2022	8 CRORES	YES	No	NA	NA
EMAMI FRANK ROSS LTD.	711X07062	Private Placement	Non-Convertible Debentures	09/09/2022	42 CRORES	YES	No	NA	NA
EMAMI FRANK ROSS LTD.	711X07070	Private Placement	Non-Convertible Debentures	09/09/2022	48 CRORES	YES	No	NA	NA

Emami Group Venture

Emami Frank Ross Ltd., 7, Jawaharlal Nehru Road, Kolkata - 700 013, Phone : 2228 6042 / 0066 / 0067

E-mail : info@frankrosspharmacy.com, Website : www.frankrosspharmacy.com

CIN No. U24232WB1919PLC003123



EMAMI FRANK ROSS LTD.

B. Statement of deviation/ variation in use of Issue proceeds: Particulars

Particulars	Remarks
Name of the Listed entity	Emami Frank Ross Limited
Mode of funding raising	Private Placement
Type of instrument	Non- Convertible Debentures
Date of raising funds	09/09/2022
Amount raised	98 crs.
Report filed for the quarter ended	31 th December, 2025
Is there a deviation/ variation in use of funds raised?	NO
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA
If yes, details of the approval so required?	NA
Date of approval	NA
Explanation for the deviation/variation	NA
Comments of the audit committee after review	NA
Comments of the auditors, if any	NA
Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:	NA

Original Object	Modified Object, if any	Original Allocation	Modified Allocation, if any	Funds utilised	Amount of deviation or variation for the quarter according to applicable subject	Remarks, if any
NIL						

Emami Group Venture

Emami Frank Ross Ltd., 7, Jawaharlal Nehru Road, Kolkata - 700 013, Phone : 2228 6042 / 0066 / 0067

E-mail : info@frankrosspharmacy.com, Website : www.frankrosspharmacy.com

CIN No. U24232WB1919PLC003123



EMAMI FRANK ROSS LTD.

Deviation or Variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised.
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed.

For Emami Frank Ross Limited

For Emami Frank Ross Limited



Gautam Jatia
Managing Director
DIN:00604926

Managing Director
DIN : 00604926

Emami Group Venture