Pharmaceuticals & Medical Devices Bureau of India (PMBI)
Balance Sheet as at 31 March 2026

(Rs. in lakhs)

	Particulars	Note	31 March 2026	31 March 2025
I	**MEMBERS' FUNDS AND LIABILITIES**			
1	**Members' funds**			
(a)	(a) Corpus / members' fund			
(i)	Corpus / members' fund	3	75.00	75.00
(b)	Reserves and accumulated surplus	4	1,18,509.05	90,603.59
			1,18,584.05	90,678.59
2	**Non-current liabilities**			
(c)	Other long-term liabilities	6	15,065.87	12,673.42
(d)	Long-term provisions	7	390.44	593.50
			15,456.30	13,266.92
3	**Current liabilities**			
(b)	Trade payables	8	23,314.71	28,604.42
(c)	Other current liabilities	9	11,841.84	9,665.54
(d)	Short-term provisions	7	1,407.74	1,842.31
			36,564.30	40,112.27
	Total members' funds and liabilities		**1,70,604.65**	**1,44,057.78**
II	**ASSETS**			
1	**Non-current assets**			
(a)	Property, plant and equipment and intangible assets			
(i)	Property, plant and equipment	10	9,474.61	9,707.40
(ii)	Intangible assets	10	62.13	103.55
(b)	Non-current investments	11	10,002.75	2.75
(c)	Deferred tax assets (Net)	5	1,296.57	-
(d)	Long-term loans and advances	12	185.30	220.55
			21,021.36	10,034.24
2	**Current assets**			
(b)	Inventories (including stock-in-trade)	13	11,784.84	43,577.64
(c)	Trade receivables	14	32,994.14	29,584.30
(d)	Cash and bank balances	15	97,233.55	54,472.15
(e)	Short-term loans and advances	12	1,614.27	3,472.60
(f)	Other current assets	16	5,956.50	2,916.85
			1,49,583.29	1,34,023.53
	Total assets		**1,70,604.65**	**1,44,057.78**
	Entity information	1		
	Material accounting policies	2		
	The accompanying notes are an integral part of the financial statements.			

As per our report of even date
For K G Somani and Co LLP
Chartered Accountants
(Firm Registration No.: 006591N/N500377)

For Pharmaceuticals & Medical Devices Bureau of India

Sd/-
CA Amber Jaiswal
Partner
Membership No.: 550715

Sd/-
General Manager (F & A)

Sd/-
CEO & Secretary General

Place: New Delhi
Date: 26.10.26

Pharmaceuticals & Medical Devices Bureau of India (PMBI)
Statement of Profit and Loss for the year ended 31 March 2026

(Rs. in lakhs)

	Particulars	Note	FY 2025-26	FY 2024-25
III	Revenue from operations (net)	17	1,46,654.29	1,27,411.02
(a)	Other income	18	9,874.74	6,621.05
(b)	Grant in Aid (General)		19,000.00	16,990.20
	Total income		1,75,529.04	1,51,022.26
IV	**Expenses:**			
(b)	Purchases of stock-in-trade	19	77,524.89	1,00,307.21
(c)	Changes in inventories of stock-in-trade and other inventories	20	31,792.80	-7,148.41
(d)	Employee benefits expense	21	1,574.80	1,586.13
(e)	Finance costs	22	15.73	-
(f)	Depreciation and amortisation expense	23	1,081.52	1,148.15
(g)	Warehouse Expenses	24 A	11,337.36	13,008.57
(h)	Advertisment, Marketing & Publicity Expenses	24 B	18,398.07	16,062.81
(i)	Other Administrative Expenses	24 C	1,417.14	1,916.43
	Total expenses		**1,43,142.31**	**1,26,880.90**
V	**Profit/(loss) before exceptional items and tax**		32,386.73	24,141.36
VI	Exceptional items (specify nature, if any)			
(a)	GST Compensation (Refer Note no. 43)		1,031.52	-
VII	**Profit/(loss) before tax**		31,355.20	24,141.36
VIII	Profit/(loss) before tax		31,355.20	24,141.36
IX	Tax expense:			
(a)	Current tax		5,003.93	2,922.62
(b)	Excess/ Short provision of tax relating to earlier years		-257.61	103.13
(c)	Deferred tax charge/ (benefit) - current year		-563.21	-
(d)	Deferred tax charge/ (benefit) - relating to earlier years		-733.36	-
			3,449.74	3,025.75
X	**Profit/(loss) for the year**		27,905.46	21,115.61
	The accompanying notes are an integral part of the financial statements.			

As per our report of even date
For K G Somani and Co LLP
Chartered Accountants
(Firm Registration No.: 006591N/N500377)

For Pharmaceuticals & Medical Devices Bureau of India

Sd/-
CA Amber Jaiswal
Partner
Membership No.: 550715

Sd/-
General Manager (F & A)

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CEO & Secretary General

Place: New Delhi
Date: 26.10.2026