



# ANUH PHARMA LTD.

**Registered Office :** 3-A, Shivsagar Estate, North Wing,  
Dr. Annie Besant Road, Worli, **MUMBAI** - 400 018. **INDIA.**  
**Tel. :** +91-22-6622 7575 • **Fax :** +91-22-6622 7600 / 7500  
**E-Mail :** anuh@sk1932.com • **CIN:** L24230MH1960PLC011586

Date: 10<sup>th</sup> February, 2023

To,  
The Manager (Listing)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Fort, Mumbai - 400 001

**Ref: Scrip Code No. 506260**

**Sub: Submission of Unaudited Financial Results for the quarter ended December 31, 2022  
along with Limited Review Report.**

Dear Sir/Madam,

Pursuant to the provisions of **Regulation 33** of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, we are enclosing herewith the following:

1. **Unaudited Financial Results** for the quarter ended December 31, 2022; and
2. **Limited Review Report** for the quarter ended December 31, 2022.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,  
For **Anuh Pharma Limited**

**Hemant Auti**  
**Company Secretary & Compliance Officer**



**Encl: As above**



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**TO THE BOARD OF DIRECTORS  
Anuh Pharma Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Anuh Pharma Limited (the "Company") for the quarter ended 31<sup>st</sup> December, 2022 and year to date results for the period from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 2022 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015; including the manner in which it is to be disclosed, or that it contains any material misstatement.



**PLACE: Mumbai  
DATE: 10<sup>th</sup> February, 2023**

**For JAYANTILAL THAKKAR & CO.  
CHARTERED ACCOUNTANTS  
(FIRM REG. NO. 104133W)**

*Dilip J. Thakkar*

**DILIP J. THAKKAR  
PARTNER  
MEMBERSHIP NO. 005369  
UDIN: 23005369BGVXOH2347**

**ANUH PHARMA LTD.**  
CIN: L24230MH1960PLC011586

Regd. Office : 3-A, North Wing, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400018  
Tel: +91 22 6622 7575; Fax: +91 22 6622 7600; Email: anuh@sk1932.com; Website: www.anuhpharma.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended 31/12/2022	3 months ended 30/09/2022	3 months ended 31/12/2021	9 months ended 31/12/2022	9 months ended 31/12/2021	12 months ended 31/03/2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I.	Revenue from operations	13,872.99	11,506.98	13,166.43	37,017.62	35,767.64	48,664.62
II.	Other income	211.26	200.97	33.86	507.73	416.82	519.71
III.	<b>Total Income (I + II)</b>	<b>14,084.25</b>	<b>11,707.95</b>	<b>13,200.29</b>	<b>37,525.35</b>	<b>36,184.46</b>	<b>49,184.33</b>
IV.	Expenses:						
	Cost of materials consumed	9,134.66	7,574.24	8,862.90	25,446.95	25,708.26	35,171.18
	Purchases of Stock-in-Trade	132.06	159.26	2,017.57	993.29	2,427.15	3,082.53
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	1,446.64	662.64	(564.87)	1,501.70	(103.89)	(485.63)
	Employee benefits expense	432.44	421.80	375.38	1,280.16	1,108.03	1,510.05
	Finance costs	2.91	10.61	57.71	19.50	113.81	96.09
	Depreciation and amortization expense	243.34	244.19	299.21	729.28	895.31	1,195.97
	Other expenses	1,484.30	1,346.30	1,261.93	4,091.43	3,330.59	4,701.94
	<b>Total expenses (IV)</b>	<b>12,876.35</b>	<b>10,419.04</b>	<b>12,309.83</b>	<b>34,062.31</b>	<b>33,479.26</b>	<b>45,272.13</b>
V.	<b>Profit / (Loss) before exceptional and items and tax (III - IV)</b>	<b>1,207.90</b>	<b>1,288.91</b>	<b>890.46</b>	<b>3,463.04</b>	<b>2,705.20</b>	<b>3,912.20</b>
VI.	Exceptional items	-	-	-	-	-	-
VII.	<b>Profit / (Loss) before tax (V - VI)</b>	<b>1,207.90</b>	<b>1,288.91</b>	<b>890.46</b>	<b>3,463.04</b>	<b>2,705.20</b>	<b>3,912.20</b>
VIII.	Tax expenses:						
	(1) Current tax	276.00	309.00	257.00	831.00	698.00	1,058.00
	(2) Deferred tax	1.29	(11.61)	(8.87)	(23.62)	(53.90)	(99.46)
	(3) Income tax of earlier years	-	-	(102.47)	-	(102.47)	(102.47)
	<b>Total Tax expenses (VIII)</b>	<b>277.29</b>	<b>297.39</b>	<b>145.66</b>	<b>807.38</b>	<b>541.63</b>	<b>856.07</b>
IX.	<b>Profit/(Loss) after Tax (VII-VIII)</b>	<b>930.61</b>	<b>991.52</b>	<b>744.80</b>	<b>2,655.66</b>	<b>2,163.57</b>	<b>3,056.13</b>
X.	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to profit or loss	0.02	(9.02)	7.53	(7.30)	8.42	8.48
	(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (net of Tax) (X)</b>	<b>0.02</b>	<b>(9.02)</b>	<b>7.53</b>	<b>(7.30)</b>	<b>8.42</b>	<b>8.48</b>
XI.	<b>Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>	<b>930.63</b>	<b>982.50</b>	<b>752.33</b>	<b>2,648.36</b>	<b>2,171.99</b>	<b>3,064.61</b>
	Paid up Equity Share Capital (Face value ₹ 5/- each)	2,505.60	2,505.60	2,505.60	2,505.60	2,505.60	2,505.60
	Other Equity (excluding revaluation reserves)						18,871.68
XII.	Earnings per equity share (For respective periods) (In Rs.)						
	(1) Basic	1.86	1.98	1.49	5.30	4.32	6.10
	(2) Diluted	1.86	1.98	1.49	5.30	4.32	6.10

See accompanying notes to the financial results



Notes:-

1. The results of the quarter and nine months ended December 31, 2022 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2023. The statutory auditors of the Company carried out a "Limited Review" of the financial results for quarter and nine months ended December 31, 2022.

2. Other Financial indicators

(Rs. in Lakhs)

Particulars	3 months ended 31/12/2022	3 months ended 30/09/2022	3 months ended 31/12/2021	9 months ended 31/12/2022	9 months ended 31/12/2021	12 months ended 31/03/2022
EBITDA	1,454.15	1,543.71	1,247.38	4,211.82	3,714.33	5,204.26
% of EBITDA Margin	10.48	13.42	9.47	11.38	10.38	10.69
EBITDA (Adjusted to Forex (gain) / loss and Mark to Market (gain) / loss on Investment in Mutual funds)	1,406.69	1,451.15	1,353.67	4,135.64	3,721.78	5,241.59
% of Adjusted EBITDA Margin	10.14	12.61	10.28	11.17	10.41	10.77

3. The Company has identified Bulk drug and Chemicals as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no-separate segment information has been provided.

4. Previous period's figures have been regrouped and reclassified, wherever necessary, to correspond with those of the current period.



For Anuh Pharma Ltd.

Ritesh Shah

Joint Managing Director  
(DIN: 02496729)

Place : Mumbai

Date : 10th February, 2023