



**PHAARMASIA**

**Phaarmasia Ltd.**

16, Phase III, IDA, Jeedimetla, Hyderabad - 500 055, INDIA.

Tel : 91-40-23095002 / 23095690, Fax : 91-40-23097323

E-mail : phaarmasia@gmail.com, www.phaarmasia.in

CIN : L24239TG1981PLC002915

Date:16<sup>th</sup> August, 2023

To  
The Listing Compliance Department,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai- 400001

**Sub: Outcome of Board Meeting**  
**Ref: Company Scrip Code: 523620**

Dear Sir/Ma'am,

**Sub: Revised covering letter of Financial Results for the quarter ended 30th June, 2023— Regulation 33(3) (a) of SEBI (LODR) Regulations, 2015. Bearing Acknowledgement Number: 6018633, Date and Time of Submission: 8/14/2023 3:30:05 PM.**

**Ref: Company Scrip Code — 523620**

With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at their meeting held on Monday, 14<sup>th</sup> day of August 2023; commenced at 3:00 P.M. and ended at 3.15. P.M, inter alia, considered and approved the financial results for the quarter ended 30th June, 2023


A copy of financial results for the quarter ended 30th June, 2023, along with copy of Auditors Limited Review Report is enclosed herewith.

Kindly take the same on record and acknowledge receipt.

**Thanking You,**

**for Phaarmasia Limited**

**Urvashi Bhatia**  
**Company Secretary & Compliance Officer**

<b>Phaarmasia Limited</b> Regd. Office: Plot No.16 Phase III, I.D.A. Jeedimetla, Hyderabad - 500 055, Telangana (CIN: L24239TG1981PLC002915) Website: phaarmasia.in, Email: Phaarmasia@gmail.com, Phone No.040-23095002 <b>Un-Audited Financial Results for the quarter ended 30th June, 2023</b>					
					(Rs. In Lakhs)
S No	Particulars	Quarter Ended			Year ended
		3 months ended 30 June 2023	3 months ended 31 March 2023	3 months ended 30 June 2022	Year ended 31 March 2023
		Unaudited	Audited	Unaudited	Audited
<b>1</b>	<b>Income</b>				
	a) Revenue from Operations	687.55	750.27	537.91	2748.95
	b) Other Income	14.38	14.06	12.59	51.61
	<b>Total Income</b>	<b>701.92</b>	<b>764.34</b>	<b>550.50</b>	<b>2800.57</b>
<b>2</b>	<b>Expenses</b>				
	a) Cost of materials consumed	493.84	757.69	512.58	2412.81
	b) Changes in inventories of finished goods, work-in-progress and stock-in-trade[(increase)/decrease]	79.02	(189.46)	(78.80)	(167.04)
	c) Employee benefits expense	37.87	47.35	35.21	164.02
	d) Finance costs	0.79	3.21	0.07	4.45
	e) Depreciation and amortization expense	8.53	16.98	6.30	36.01
	f) Other expenses	108.78	155.72	102.13	493.52
	<b>Total Expenses</b>	<b>728.84</b>	<b>791.49</b>	<b>577.49</b>	<b>2,943.76</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(26.92)</b>	<b>(27.15)</b>	<b>(26.98)</b>	<b>(143.20)</b>
<b>4</b>	<b>Tax expenses</b>				
	- Income Tax	-	0.00	0.00	0.00
	- Deferred Tax	-0.39	(17.83)	1.45	(17.28)
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>(26.53)</b>	<b>(9.32)</b>	<b>(28.43)</b>	<b>(125.92)</b>
<b>6</b>	<b>Other comprehensive income</b>				
	a) (i) Items that will not be reclassified to profit or loss		3.31	-	3.31
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(0.83)	-	(0.83)
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	<b>Total other comprehensive income</b>	-	<b>2.48</b>	-	<b>2.48</b>
<b>7</b>	<b>Total Comprehensive income (5 +6)</b>	<b>(26.53)</b>	<b>(6.84)</b>	<b>(28.43)</b>	<b>(123.44)</b>
<b>8</b>	<b>Paid-up Equity Share Capital</b> (Rs.10/- per Equity Share)	682.70	682.70	682.70	682.70
<b>9</b>	<b>Other Equity</b>	-	-	-	398.28
<b>10</b>	<b>Earnings per share</b> (Face Value of Rs.10/- each)				
	(a) Basic (In Rs.)	(0.39)	(0.14)	(0.42)	(1.84)
	(b) Diluted (In Rs.)	(0.39)	(0.14)	(0.42)	(1.84)
<p><b>1</b> The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.</p> <p><b>2</b> The above unaudited results have been reviewed by the Audit Committee of the board and approved by the Board of Directors of the Company at their meeting held on 14 August 2023.</p> <p><b>3</b> The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015</p> <p><b>4</b> The company operates in one reportable business segment. Hence segmental reporting as per Ind AS 108 is not applicable.</p> <p><b>5</b> The results for the quarter ended 30 June 2023 are also available on website of BSE Limited and on the Company's website.</p> <p><b>6</b> Figures for the previous periods have been rearranged/ reclassified wherever necessary to conform to the current period presentation.</p>					
Place: Hyderabad Date: 14-08-2023		By and on behalf of the Board for Phaarmasia Limited  Y.N. Bhaskar Reddy Whole Time Director DIN: 000190632			



# **SATHULURI & CO.**

## **CHARTERED ACCOUNTANTS**

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

To

The Board of Directors of  
**PHAARMASIA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **PHAARMASIA LIMITED** ('The Company') for the quarter ended 30<sup>th</sup> June, 2023. 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

We conducted our review of the Statement in accordance with the Standards on Review Engagement (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 financial results are free from material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly we do not express an audit opinion.

Based on our review conducted as stated 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 applicable Indian accounting standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized accounting principles and policies has not disclosed the information required to be disclosed in terms of the regulation 33 of the SEBI (Listing Obligations and disclosure requirements) regulations, 2015 including the manner in which it is to be disclosed or that it contains any material misstatements..

For Sathuluri & Co  
Chartered Accountants  
Firm Reg No. 006383S

  
(S.S. Prakash)

Partner

Membership No. 202710



**UDIN : 23202710BGQFUK9219**

Place: Hyderabad

Date: 14/08/2023

**Off.: 3-4-529/6, Gopamma Nilayam, Narayanaguda, Hyderabad - 500 027**  
**Phone : (O) 040-27566797, Mobile : 9391686797, email : sathuluri93@gmail.com**



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**CIN : L24239TG1981PLC002915**

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Date: 14.08.2023

To  
The Board of Directors  
Phaarmasia Limited

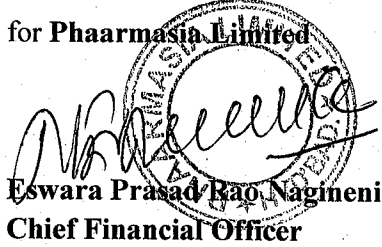
Dear All,

Sub: Certificate under 33(2) (a) of SEBI (LODR), 2015

This is to certify that the financial results of the Company for the quarter ended 30th June 2023, as placed before the Board, do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.

Thanking you,

for Phaarmasia Limited



**Eswara Prasad Rao Nagineni**  
Chief Financial Officer