



**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: 09.11.2021

To  
The General Manager,  
Listing Department,  
BSE Limited,  
1<sup>st</sup> Floor, New Trading Wing,  
Rotunda Building, P.J. Towers,  
Dalal Street Fort,  
Mumbai-400001

Dear Sir/Ma'am,

Sub: Financial Results for the quarter ended 30<sup>th</sup> September, 2021 – Regulation 33(3)(a) of SEBI (LODR) Regulations, 2015  
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 Tuesday, 09<sup>th</sup> November, 2021 at 03:30 P.M., inter-alia, considered and approved the Financial Results for the quarter ended 30<sup>th</sup> September, 2021.

A copy of Financial Results for the quarter ended 30<sup>th</sup> September, 2021, along with copy of Statement of assets and liabilities and Audit Report is enclosed herewith.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,  
for Phaarmasia Limited

  
Y.N. Bhaskar Rao  
Whole-time Director  
DIN: 00019052



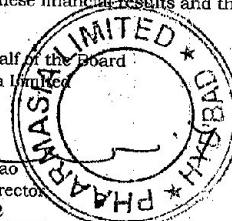
S No	Particulars	Quarter Ended		Half Year Ended		Rs. In Lakhs ended Mar.31, 2021
		Sep. 30 2021	Jun. 30 2021	Sep. 30 2020	Sep. 30 2020	
		Un Audited	Un Audited	Un Audited	Un Audited	
1	<b>Income</b>					
	a) Revenue from Operations	529.00	388.96	446.35	917.97	1989.53
	Total Revenue from operations	529.00	388.96	446.35	917.97	1989.53
	b) Other Income	15.86	7.55	8.35	23.41	89.35
	<b>Total Income</b>	<b>544.87</b>	<b>396.51</b>	<b>454.70</b>	<b>941.38</b>	<b>2078.88</b>
2	<b>Expenses</b>					
	a) Cost of materials Consumed	380.49	375.84	356.06	756.33	1248.94
	b) Changes in inventories	95.40	-107.13	-65.59	-11.73	208.89
	c) Employee benefits expense	30.88	32.06	43.95	62.94	149.52
	d) Finance costs	0.07	0.14	0.32	0.21	1.17
	e) Depreciation and amortization expense	7.37	7.29	8.58	14.67	34.12
	f) Other expenses	102.93	82.90	101.02	185.83	388.37
	Total Expenses (a to f)	<b>617.14</b>	<b>391.10</b>	<b>444.34</b>	<b>1008.25</b>	<b>2031.02</b>
3	<b>Profit before tax (1-2)</b>	<b>-72.28</b>	<b>5.41</b>	<b>10.36</b>	<b>-66.87</b>	<b>47.87</b>
4	<b>Tax expenses</b>					
	- Income Tax	-1.73	1.73	2.53	0.00	18.47
	- Deferred Tax	0.45	-0.37	-0.46	0.08	-1.80
5	<b>Net Profit for the period (3-4)</b>	<b>-70.99</b>	<b>4.05</b>	<b>8.29</b>	<b>-66.95</b>	<b>31.19</b>
6	<b>Other comprehensive income</b>					
	a) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	-9.06
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	2.28
	b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	<b>Total other comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7	<b>Total Comprehensive income (5 +6)</b>	<b>-70.99</b>	<b>4.05</b>	<b>8.29</b>	<b>-66.95</b>	<b>31.19</b>
8	Paid-up Equity Share Capital (Rs.10/- per Equity Share)	682.70	682.70	682.70	682.70	682.70
9	Other Equity					682.58
10	Earnings per share (Face Value of Rs.10/- each)					
	(a) Basic (In Rs.)	-1.04	0.06	0.12	-0.98	0.46
	(b) Diluted (In Rs.)	-1.04	0.06	0.12	-0.98	0.46

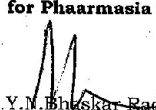
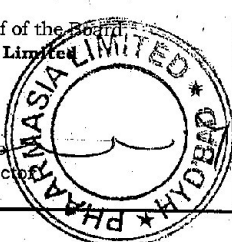
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 09-11-2021.
- The Financial results are subject to the Limited Review carried out by the statutory auditor's as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The entire operations of the Company relate to only one segment. Hence, segmental reporting as per IND AS-108 is not made.
- The full format of the Quarterly un audited Financial Results are available on company's website at phaarmasia.in and the stock exchange's website www.bseindia.com.
- Estimation uncertainty relating to the global health pandemic on COVID-19  
 The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables & inventories. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.

Place: Hyderabad  
 Date: 09-11-2021.

By and on behalf of the Board  
 for Phaarmasia Limited

Y.N.Bhaskar Rao  
 Whole Time Director  
 DIN: 00019052



<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>STATEMENT OF ASSETS AND LIABILITIES</b> (Rs. In Lakhs)		
Particulars	As at 30.09.2021	As at 31.03.2021
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	1,287.70	1,302.36
Other Intangible Assets	3.35	3.35
Financial Assets;		
- Investments	-	-
- Other financial assets	-	-
Deferred Tax Assets (Net)	-	-
Other non-current assets	14.43	26.28
	<b>1,305.47</b>	<b>1,331.99</b>
<b>Current Assets</b>		
Inventories	321.16	263.49
Financial Assets;		
- Investments	-	-
- Trade Receivables	720.34	426.56
- Cash and cash Equivalents	24.25	25.74
- Bank balances other than cash and cash equivalents	12.51	12.51
Current Tax Assets (Net)	-	-
Other current assets	97.31	131.06
	<b>1,175.57</b>	<b>859.36</b>
<b>TOTAL ASSETS</b>	<b>2,481.04</b>	<b>2,191.35</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Equity Share Capital	682.70	682.70
Other Equity	615.59	682.58
<b>Total Equity</b>	<b>1,298.28</b>	<b>1,365.27</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
- Borrowings	2.55	2.94
Provisions	20.30	22.46
Deferred Tax Liabilities (Net)	13.97	13.89
	<b>36.82</b>	<b>39.30</b>
<b>Current Liabilities</b>		
Financial Liabilities		
- Borrowings	1.47	2.08
- Trade Payables		
(A) total outstanding dues of micro enterprises and small enterprises; and	2.64	2.58
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,033.81	662.83
- Other Financial Liabilities	2.66	6.57
Current Tax Liabilities (Net)	-	-
Provisions	59.40	59.40
Other current liabilities	45.97	53.33
	<b>1,145.94</b>	<b>786.78</b>
<b>Total Liabilities</b>	<b>1,182.76</b>	<b>826.08</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,481.04</b>	<b>2,191.35</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place: Hyderabad  Date: 09-11-2021 </div> <div> By and on behalf of the Board  for Phaarmasia Limited    Y.N. Bhaskar Rao  Whole Time Director  DIN: 00019052 </div> <div>  </div> </div>		

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(CIN: L24239TG1981PLC002915)

Website: phaarmasia.in, Email: Phaarmasia@gmail.com, Phone No.040-23095002

**Standalone Statement Of Cash Flow Statement For The Half Year Ended Sept 30, 2021**

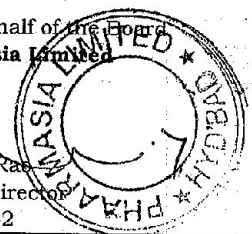
Rs. in Lakhs

PARTICULARS	Half Year ended Sept 30, 2021	Half Year ended Sept 30, 2020	Year ended Mar 31, 2021
	UnAudited	UnAudited	Audited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>			
Net Profit as per Profit & Loss A/c	-66.87	17.72	47.87
Adjustment for :			
Depreciation	14.67	17.06	34.12
Interest earned	-0.54	-1.51	
Interest paid	0.18	0.34	
Bad Debts	-	-	-9.06
<b>Net Operating Profit Before Working Capital Changes</b>	<b>-52.56</b>	<b>33.61</b>	<b>72.94</b>
Adjustment for :			
Trade & Other Receivables	-293.78	163.75	805.39
Other Financial Assets	-	-	-
Changes in inventory	-57.67	194.71	-
Other Current Assets	33.75	-29.18	352.04
Other non current asset	11.85	-0.04	-
Trade Payables	371.04	-333.41	-1,160.41
Other liabilities	-11.31	4.92	5.10
Provisions	-2.16	-6.03	-25.90
Direct taxes paid	-	-13.00	-24.18
<b>Net Cash from Operating Activities</b>	<b>-0.84</b>	<b>15.33</b>	<b>24.98</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>			
Purchase of Fixed Assets	-	-	-
Sale of Fixed Assets	-	-	-
Interest received	0.54	1.51	-
Long term Loans & Advances	-	-	-
<b>Net Cash from Investing Activities</b>	<b>0.54</b>	<b>1.51</b>	<b>-</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>			
<b>From Bank Borrowings</b>			
Interest Paid	-0.18	-0.34	-
Unsecured Loans	-	-	-
Loan Repayment - Long Term	-1.00	-0.19	-2.07
<b>Net Cash from Financing Activities</b>	<b>-1.19</b>	<b>-0.53</b>	<b>-2.07</b>
Net Increase in Cash & Cash Equivalents	-1.49	16.31	22.91
Add : Opening Cash & Cash Equivalents	38.25	15.33	15.34
<b>CLOSING CASH &amp; CASH EQUIVALENTS</b>	<b>36.76</b>	<b>31.64</b>	<b>38.25</b>

Place: Hyderabad  
Date: 09-11-2021

By and on behalf of the Board  
for Phaarmasia Limited

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Whole Time Director  
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**Extract of Un Audited Financial Results for the Quarter 30.09.2021**

Sl.	Particulars	Quarter ended			Six Months Ended		Rs. In Lakhs
		Sep. 30 2021	Jun.30 2021	Sep. 30 2020	30.09-2021	30.09.2020	Year ended
		Un Audited	Un Audited	Un Audited	Un-Audited	Un-Audited	31.03.2021 Audited
1	Total income	544.87	396.51	454.70	941.38	986.87	2078.88
2	Net Profit (before Tax, Exceptional and/or Extraordinary items)	-72.28	5.41	10.36	-66.87	17.73	47.87
3	Net Profit before tax (after Exceptional and/or Extraordinary items)	-72.28	5.41	10.36	-66.87	17.73	47.87
4	Net Profit after tax (after Exceptional and/or Extraordinary items)	-70.99	4.05	8.29	-66.95	13.79	31.19
5	Total Comprehensive Income [Comprising Profit after tax and Other Comprehensive Income (after tax)]	-70.99	4.05	8.29	-66.95	13.79	31.19
6	Paid up Equity Share Capital ( Rs.10/- Per Equity Share)	682.70	682.70	682.70	682.70	682.70	682.70
7	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of previous year ended						258.52
8	Earnings Per Share (of Rs.10/- each) (Not Annualised):						
	a) Basic	-1.04	0.06	0.12	-0.98	0.20	0.46
	b) Diluted	-1.04	0.06	0.12	-0.98	0.20	0.46

The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 09-11-2021.

Note : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Un Audited Financial Results are available on company's website at phaarmasia.in and the stock exchange's website www.bseindia.com.

Place : Hyderabad  
 Date 09-11-2021

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