



**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: 14.11.2022

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, 2022 – 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, 14<sup>th</sup> November, 2022 at 04:00 P.M., interalia, considered and approved the Financial Results for the quarter ended 30<sup>th</sup> September, 2022.

A copy of Financial Results for the quarter ended 30<sup>th</sup> September, 2022, 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*

**Urvashi Bhatia**  
**Company Secretary & Compliance officer**



# 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

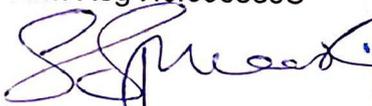
The Board of Directors of  
**PHAARMASIA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/s PHAARMASIA LIMITED** ('The Company') for the quarter ended 30<sup>th</sup> September, 2022. 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 : 22202710BDAJVG7915**

Place: Hyderabad

Date: 14/11/2022

**STATEMENT OF ASSETS AND LIABILITIES**

(Rs. In Lakhs)

Particulars	As at 30.09.2022	As at 31.03.2022
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	1,260.45	1,273.11
Other Intangible Assets	3.35	3.35
Financial Assets;		
- Investments	-	-
- Other financial assets	-	-
Deferred Tax Assets (Net)	-	-
Other non-current assets	30.62	14.02
	<b>1,294.42</b>	<b>1,290.49</b>
<b>Current Assets</b>		
Inventories	669.62	424.36
Financial Assets;		
- Investments	-	-
- Trade Receivables	-	-
- Cash and cash Equivalents	396.14	319.25
- Bank balances other than cash and cash equivalents	125.02	8.42
Current Tax Assets (Net)	13.26	13.09
Other current assets	90.05	65.12
	<b>1,294.09</b>	<b>830.25</b>
<b>TOTAL ASSETS</b>	<b>2,588.51</b>	<b>2,120.74</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Equity Share Capital	682.70	682.70
Other Equity	465.75	523.22
<b>Total Equity</b>	<b>1,148.45</b>	<b>1,205.92</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Financial Liabilities		
- Borrowings	1.80	2.29
Provisions	15.41	15.41
Deferred Tax Liabilities (Net)	11.76	10.87
	<b>28.97</b>	<b>28.57</b>
<b>Current Liabilities</b>		
Financial Liabilities		
- Borrowings	-	0.63
- Trade Payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises; and	35.49	26.69
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,296.34	786.74
- Other Financial Liabilities	7.34	6.25
Current Tax Liabilities (Net)	-	-
Provisions	47.44	44.14
Other current liabilities	24.49	21.81
	<b>1,411.09</b>	<b>886.25</b>
<b>Total Liabilities</b>	<b>1,440.06</b>	<b>914.82</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,588.51</b>	<b>2,120.74</b>

By and on behalf of the Board  
for Phaarmasia Limited

NAGA  
BHASKARA  
RAO  
YALLAPRAG  
ADA

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



Place: Hyderabad  
Date: 14-11-2022

**Phaarmasia Limited**

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

**Un-Audited Financial Results for the Quarter and Six Months Ended 30th, September 2022**

Rs. In Lakhs

S No	Particulars	Quarter Ended			Half Year ended		Year to date
		Sep. 30th 2022	Jun. 30th 2022	Sep 30th 2021	Sep 30th, 2022	Sep 30th, 2021	March 31st,
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	<b>Income:</b>						
	a) Revenue from Operations	666.53	537.91	529.00	1204.44	917.97	1721.58
	<b>Total Revenue from operations</b>	<b>666.53</b>	<b>537.91</b>	<b>529.00</b>	<b>1204.44</b>	<b>917.97</b>	<b>1721.58</b>
	b) Other Income	13.53	12.59	15.86	26.12	23.41	46.97
	<b>Total Income</b>	<b>680.07</b>	<b>550.50</b>	<b>544.86</b>	<b>1230.57</b>	<b>941.38</b>	<b>1768.55</b>
2	<b>Expenses:</b>						
	a) Cost of materials Consumed	649.30	512.58	380.49	1161.88	756.33	1434.79
	b) Changes in inventories	-91.62	-78.80	95.40	-170.42	-11.73	-49.08
	c) Employee benefits expense	34.72	35.21	30.88	69.93	62.94	137.95
	d) Finance costs	0.70	0.07	0.07	0.77	0.21	0.43
	e) Depreciation and amortization expenses	6.36	6.30	7.36	12.66	14.67	29.25
	f) Other expenses	110.20	102.13	102.93	212.33	185.83	371.43
	<b>Total Expenses (a to f)</b>	<b>709.66</b>	<b>577.49</b>	<b>617.13</b>	<b>1287.15</b>	<b>1008.25</b>	<b>1924.76</b>
3	<b>Profit before tax (1-2)</b>	<b>-29.59</b>	<b>-26.99</b>	<b>-72.27</b>	<b>-56.58</b>	<b>-66.87</b>	<b>-156.22</b>
4	<b>Tax expenses</b>						
	- Income Tax	0.00	0.00	-1.73	0.00	0.00	0.00
	- Deferred Tax	-0.57	1.45	0.45	0.88	0.08	-1.50
5	<b>Net Profit for the period (3-4)</b>	<b>-29.02</b>	<b>-28.44</b>	<b>-70.99</b>	<b>-57.46</b>	<b>-66.95</b>	<b>-154.72</b>
6	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-6.20
	b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	1.56
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	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>	<b>-4.64</b>
7	<b>Total Comprehensive income (5 +6)</b>	<b>-29.02</b>	<b>-28.44</b>	<b>-70.99</b>	<b>-57.46</b>	<b>-66.95</b>	<b>-159.36</b>
8	Paid-up Equity Share Capital (Rs. 10/- per Equity Share)	682.70	682.70	682.70	682.70	682.70	682.70
9	<b>Other Equity</b>						
10	Earnings per share (Face Value of Rs. 10/- each)						523.22
	(a) Basic (In Rs.)	-0.43	-0.42	-1.04	-0.84	-0.98	-2.27
	(b) Diluted (In Rs.)	-0.43	-0.42	-1.04	-0.84	-0.98	-2.27

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 (Indian Accounting Standards) Rules 2015 as amended by the companies (Indian Accounting standards) (amendment) rules 2016.
- The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14-11-2022.
- The Financial results are reviewed 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 Financial Results are available on company's website at phaarmasia.in and the stock exchange's website www.bseindia.com.

Place: Hyderabad  
Date: 14-11-2022

NAGA  
BHASKARA RAO  
YALLAPRAGADA

By and on behalf of the Board  
for Phaarmasia Limited

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



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**Cash Flow Statement For The period Ended 30th September 2022**

Rs. In Lakhs

PARTICULARS	Half Year ended Sept 30, 2022	Year ended Mar 31, 2022
	UnAudited	Audited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit as per Profit & Loss A/c	-56.58	-156.22
Adjustment for :		
Depreciation	12.66	29.25
Other comprehensive income	-	-4.64
<b>Net Operating Profit Before Working Capital</b>	<b>-43.92</b>	<b>-131.61</b>
<b>Changes</b>		
Adjustment for :		
Trade & Other Receivables	-76.89	107.31
Changes in inventory	-245.26	-160.88
Other Current Assets	-24.93	65.93
Other non current asset	-16.60	12.26
Trade Payables	518.40	148.02
Other Financial liabilities	1.09	-2.43
Other current liabilities	2.68	-31.52
Provisions	3.30	-7.17
<b>Net Cash from Operating Activities</b>	<b>117.87</b>	<b>-0.08</b>
Direct taxes paid	-	16.67
<b>Net Cash from Operating Activities</b>	<b>117.87</b>	<b>-16.75</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of Fixed Assets	-	-
Interest received	-	-
<b>Net Cash from Investing Activites</b>	<b>-</b>	<b>-</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
<b>From Bank Borrowings</b>		
Interest paid	-	-
Proceeds from long/short term borrowings	-1.11	0.01
<b>Net Cash from Financing Activites</b>	<b>-1.11</b>	<b>0.01</b>
Net Increase in Cash & Cash Equivalents	116.76	-16.74
Add : Opening Cash & Cash Equivalents	21.51	38.25
<b>Cash and Cash equivalents at the end of the year</b>	<b>138.27</b>	<b>21.51</b>

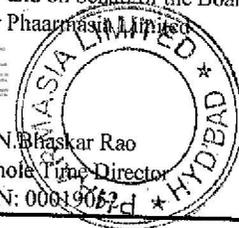
**1) Cash and Cash equivalents includes:**

Particulars	Half Year ended Sept 30, 2022	Year ended Mar 31, 2022
Cash on hand	0.07	0.04
Cash Equivalents		
Current Accounts	124.95	8.39
Deposits against BG	13.26	13.09
<b>Total</b>	<b>138.27</b>	<b>21.51</b>

By and on behalf of the Board  
for Phaarmasia Limited

NAGA  
BHASKARA  
RAO  
YALLAPRAGA  
DA

Y.N. Bhaskar Rao  
Whole Time Director  
DIN: 00019062



Place: Hyderabad  
Date: 14-11-2022