



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,
1st 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 30th 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, 14th November, 2022 at 04:00 P.M., interalia, considered and approved the Financial Results for the quarter ended 30th September, 2022.

A copy of Financial Results for the quarter ended 30th 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

Urvashti 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 30th 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

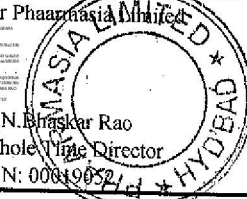
Membership No.202710



UDIN : 22202710BDAJVG7915

Place: Hyderabad

Date: 14/11/2022

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 STATEMENT OF ASSETS AND LIABILITIES (Rs. In Lakhs)		
Particulars	As at 30.09.2022	As at 31.03.2022
ASSETS		
Non-Current Assets		
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
	1,294.42	1,290.49
Current Assets		
Inventories	669.62	424.36
Financial Assets;		
- Investments	-	-
- Trade Receivables	396.14	319.25
- Cash and cash Equivalents	125.02	8.42
- Bank balances other than cash and cash equivalents	13.26	13.09
Current Tax Assets (Net)	-	-
Other current assets	90.05	65.12
	1,294.09	830.25
TOTAL ASSETS	2,588.51	2,120.74
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	682.70	682.70
Other Equity	465.75	523.22
Total Equity	1,148.45	1,205.92
LIABILITIES		
Non-Current Liabilities		
Financial Liabilities		
- Borrowings	1.80	2.29
Provisions	15.41	15.41
Deferred Tax Liabilities (Net)	11.76	10.87
	28.97	28.57
Current Liabilities		
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
	1,411.09	886.25
Total Liabilities	1,440.06	914.82
TOTAL EQUITY AND LIABILITIES	2,588.51	2,120.74
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place: Hyderabad Date: 14-11-2022 </div> <div> By and on behalf of the Board for Phaarmasia Limited <div style="display: flex; align-items: center;"> <div style="margin-right: 10px;"> NAGA BHASKARA RAO YALLAPRAG ADA </div> <div style="text-align: center;">  </div> </div> <div style="margin-top: 10px;"> Y.N. Bhaskar Rao Whole Time Director DIN: 00019052 </div> </div> </div>		

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

S No	Particulars	Quarter Ended			Half Year ended		Rs. In Lakhs
		Sep. 30th 2022	Jun. 30th 2022	Sep 30th 2021	Sep 30th, 2022	Sep 30th, 2021	Year to date
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	March 31st, Audited
1	Income:						
	a) Revenue from Operations	666.53	537.91	529.00	1204.44	917.97	1721.58
	Total Revenue from operations	666.53	537.91	529.00	1204.44	917.97	1721.58
	b) Other Income	13.53	12.59	15.86	26.12	23.41	46.97
	Total Income	680.07	550.50	544.86	1230.57	941.38	1768.55
2	Expenses:						
	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
	Total Expenses (a to f)	709.66	577.49	617.13	1287.15	1008.25	1924.76
3	Profit before tax (1-2)	-29.59	-26.99	-72.27	-56.58	-66.87	-156.22
4	Tax expenses						
	- 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	Net Profit for the period (3-4)	-29.02	-28.44	-70.99	-57.46	-66.95	-154.72
6	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	-6.20
	(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	1.56
	b) (i) Items that will be reclassified to profit or loss	0.00	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	0.00
	Total other comprehensive income	0.00	0.00	0.00	0.00	0.00	-4.64
7	Total Comprehensive income (5 +6)	-29.02	-28.44	-70.99	-57.46	-66.95	-159.36
8	Paid-up Equity Share Capital (Rs. 10/- per Equity Share)	682.70	682.70	682.70	682.70	682.70	682.70
9	Other Equity						
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

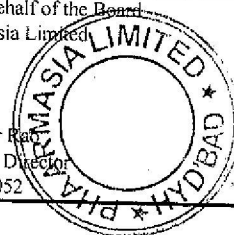
- These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 (Indian Accounting Standards) Rules 2015 as amended by the companies (Indian Accounting standards) (amendment) rules 2016.
- The above Financial 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



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

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
A) CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit as per Profit & Loss A/c	-56.58	-156.22
Adjustment for :		
Depreciation	12.66	29.25
Other comprehensive income	-	-4.64
Net Operating Profit Before Working Capital	-43.92	-131.61
Changes		
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
Net Cash from Operating Activities	117.87	-0.08
Direct taxes paid	-	16.67
Net Cash from Operating Activities	117.87	-16.75
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets	-	-
Interest received	-	-
Net Cash from Investing Activities	-	-
C) CASH FLOW FROM FINANCING ACTIVITIES		
From Bank Borrowings		
Interest paid	-	-
Proceeds from long/short term borrowings	-1.11	0.01
Net Cash from Financing Activities	-1.11	0.01
Net Increase in Cash & Cash Equivalents	116.76	-16.74
Add : Opening Cash & Cash Equivalents	21.51	38.25
Cash and Cash equivalents at the end of the year	138.27	21.51

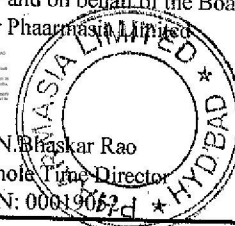
1) Cash and Cash equivalents includes:

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
Total	138.27	21.51

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