

# 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: 14.11.2023

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: Un-audited Financial Results for the quarter and half-yearly ended 30<sup>th</sup> September, 2023

- Regulation 33(3)(a) of SEBI (LODR) Regulations, 2015

Ref: Company Scrip Code: 523620

With reference to the above subject cited, it is hereby informed that the Board of Directors of the Company at their meeting held on Tuesday, 14th November, 2023 at 04:00 P.M and concluded at 4:30 P.M. interalia, considered and approved the Un-audited Financial Results for the quarter and half-yearly ended 30<sup>th</sup> September, 2023.

Copy of Un-audited Financial Results for the quarter and half-yearly ended 30<sup>th</sup> September, 2023, along with copy of Limited Review Report is enclosed herewith.

The said meeting commenced at 04:00 p.m. and concluded at 4:30 p.m.

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

Thanking You,

For Phaarmasia Limited

Urvashi Bhatia

**Company Secretary & Compliance Officer** 

Encl: As above

### Phaarmasia Ltd.

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

Date: 14.11.2023

E-mail: phaarmasia@gmail.com

To
The General Manager,
Listing Department,
BSE LIMITED
Dept. of Corporate Services
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400001

Dear Sirs/Madam.

Subject:

Declaration pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations. 2015.

Ref: Company Scrip Code: 523620

#### **DECLARATION**

I, Y N Bhaskara Rao, Whole Time Director of PHAARMASIA LTD. (CIN: L24239TG1981 PLC002915) having its Registered office at 16, Phase-III, IDA, Jeedimetla, Hyderabad, Hyderabad, Telangana, India, 500055 hereby declare that, the Statutory Auditors of the Company, M/s. Sathuluri & Co, have issued a Limited Review Report with an unmodified opinion on the unaudited Financial Results for the Quarter and Half yearly ended 30th September, 2023.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016 vide notification No. SEBI/LADNRO/ GN/2016-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Thanking You,

Yours Sincerely, for PHAARMASIA

Y N Bhaskara Rae Whole Time Director DIN: 00019052

## 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

Date: 14.11.2023

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 September 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

Chief Financial Officer

#### 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 Half year Ended 30 September 2023

			Quarter Ended			Half Year Ended		(Rs. In Lakhs
		Note No.	Sep. 30th 2023	Jun. 30th 2023	Sept 30th 2022	Sep. 30th 2023	Sep. 30th 2022	ended March 31st 2023
S No	- Luitteunis	<u>L</u>	Un Audited	Audited				
			- "					
	a) Revenue from Operations b) Other Income	18	864.47	687.55	666.53	1552.02	1204.44	2748.9
	Total Income	19	19.75	14.38	13.53	34.12	26.12	51.6
2	Expenses		884.22	701.92	680.06	1586.14	1230.56	2800.5
_	· · · · · · · · · · · · · · · · ·		ĺ	. 1	. 7			
	a) Cost of materials Consumed	20	721.82	493.85	649.30	1215.67	1161.88	2412.8
	b) Changes in inventorics	21	-5.31	79.02	(91.62)	73,71	(170.42)	
	c) Employee benefits expense	22	41.12	37.87	34.72	i		(167.04
	d) Finance costs	23	0.63			78.99	69.93	164.02
	e) Depreciation and amortization expenses	24		0.79	0.70	1.42	0.77	4.45
	f) Other expenses		8.89	8.53	6.36	17.42	12.66	36.01
	Total Expenses	25	134.19	108.78	110.20	242.97	212.33	493.52
	Total Expenses		901.34	728.84	709.66	1,630.18	1,287.15	2,943.77
3	Profit before tax (1-2)							-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
- 4		L	(17.12)	(26.92)	(29.60)	(44.05)	(56.59)	(143.20
	- Income Tax			}				
	- Deferred Tax	J	0.00	0.00	0.00	0.00	0.00	0.0
5	Net Profit for the period (3-4)		-0.87	(0.39)	(0.57)	(1.26)	0.88	(17.28
6	Other comprehensive income		(16.26)	(26.53)	(29.03)	(42.79)	(57.47)	(125.92
	a) (i) Items that will not be reclassified to profit or loss							
	(ii) Income tax relating to items that will not be	i	- 1	. "	-	- [	-	3.31
- 1	reclassified to profit or loss						J	
	b) (i) Items that will be reclassified to profit or loss		_		-	-		(0.83
	(ii) Income tax relating to items that will be			-	-	-		-
ł	reclassified to profit or loss							
]	Total other comprehensive income			- : [		-		** -
7	Total Comprehensive income (5 +6)	ĺ	(16.26)	(26.53)			-	2.48
- 1	Paid-up Equity Share Capital		'	· 'I	(29.03)	(42.79)	(57.47)	(123.44
	(Rs.10/- per Equity Share)	<u>]</u> ·	682.70	682.70	682.70	682.70	682.70	682.70
	Other Equity	i						
	Earnings per share	.		,- ]	-			398.28
	(Face Value of Rs. 10/- each)	ļ	]	Į.	ĺ	1		
	(a) Basic (In Rs.)		(0.24)	(0.00)		1	į	
	(b) Diluted (In Rs.)	ł	(0.24)	(0.39)	(0.43)	(0.63)	(0.84)	(1.84)
			(0,24)	(0.39)	(0.43)	(0.63)	(0.84)	(1.84)

- 1 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.
- 2 The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 14-11-2023.
- 3 The Financial results are audited by the statutory auditor's as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 4 The entire operations of the Company relate to only one segment . Hence, segmental reporting as per IND AS-108 is not made.

5 The full format of the Quarterly audited Financial Results are available on company's website at phaarmasia in and the stock exchange's website www.bscindia.com.

Place: Hyderabad Date: 14-11-2023 By and on behalf of the B for Phaarmasia Limited

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

Particulars	Phaarmasia Li Un-audited Balance Sheet  as at	30th Se	ntember 2023	
Particulars			presider, 2023	(Rs. in
ASSETS   No. Current Assets   1,239,33   1	Particulars		As at 30-09-2023	
Non-Current Assets   (a) Property, Plant and Equipment   1,239,33   1	ASSETS	No.	10000	Ma at 31.03.2
(a) Property, Plant and Equipment	l			
(b) Other Intangible Assets (c) ROU Asset (d) Financial Assets; (d) Investments (ii) Other financial assets (e) Deferred Tax Assets (Net) (f) Other non-current assets (s) Other non-current assets (s) Total Non current Assets (A) (a) Investments (b) Financial Assets; (f) Investments (ii) Trade Receivables (ii) Trade Receivables (iii) Cash and cash Equivalents (iii) Gash and cash Equivalents (iii) Gash and cash Equivalents (iii) Gash and cash Equivalents (iii) Cash and cash Equivalents (c) Current Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  1.482.74 1.,  TOTAL ASSETS (A+B) 2.809.19 2.,  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Direvisions (i) Lease Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of ceditors other than micro enterprises and small enterprises (ii) Current Tax Liabilities (b) Current Tax Liabilities (c) Provisions (d) Other current Liabilities (e) Provisions				
(c) ROU Asset (d) Pinancial Assets; (e) Investments (ii) Other financial assets (e) Deferred Tax Assets (Net) (f) Other non-current assets (i) Other non-current assets (ii) Other non-current assets (iii) Total Non current Assets (iii) Total Receivables (iii) Cash and cash Equivalents (iv) Bank balances other than cash and cash equivalents (iv) Bank balances other than cash and cash equivalents (iv) Courrent Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  1,482.74 1,482.74 1,482.74 1,482.74 1,182.84  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (c) Equity Share Capital (d) Other current Liabilities (a) Pinancial Liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of microenterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises and small enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Financi				1,
(d) Pinancial Assets; (i) Investments (ii) Other financial assets (ii) Other financial assets (ii) Other financial assets (ii) Other one-current assets  Total Non current Assets (A)  Current Assets (a) Inventories (ii) Investments (ii) Investments (ii) Trade Receivables (iii) Cash and cash Equivalents (iii) Gash and cash Equivalents (iii) Gash and cash Equivalents (iii) Gash and cash Equivalents (iii) Cash (Assets (A+B)  EQUITY AND LIABILITIES Equity (iii) Cash Equity (iii) Trade Payables (iii) Cash Equity (iii) Trade Payables (iii) Cash Equity (iii) Trade Payables (iii) Cash Isabilities (iii) Carrent Tash Isabilities (iii) Trade Payables (iv) Other Financial Liabilities (iv) Other Financial Liabili		1	3.35	
(i) Investments (ii) Other financial assets (e) Deferred Tax Assets (Net) (f) Other non-current assets (f) Other non-current assets (f) Other non-current assets (f) Other non-current assets (f) Investments (g) Investments			18.81	
(ii) Other financial assets (e) Deferred Tax Assets (Net) 6.83 (1) Other non-current assets 52.97 (2) Total Non current Assets (A) 1,326.45 1, 326			-	
(e) Deferred Tax Assets (Net) (f) Other non-current assets (f) Other non-current assets (g) Total Non current Assets (A)  Current Assets (a) Inventuries (b) Financial Assets; (i) Investments (ii) Trade Receivables (iii) Cash and cash Equivalents (iv) Bank balances other than cash and cash equivalents (c) Current Tax Assets (Net) (d) Other current assets (d) Other current assets  Total Non current Assets (B)  14.05 (c) Current Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  2,809.19  2,1  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (c) Equity Share Capital (d) Other Equity (e) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Case Liability (c) Deferred Tax Liabilities (Net) (d) It Current Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (a) Financial Liabilities (b) Current Liabilities (c) Other Ennical Liabilities (d) Other Current Liabilities (e) Financial Liabilities (f) Current Liabilities (g) Other Financial Liabilities (h) Other Current Liabilities (h) Other Current Liabilities (h) Other Current Liabilities (h) Other Current Liabilities (h) Current Tax Liabilities (h) Current Tax Liabilities (h) Current Tax Liabilities (h) Current Liabilities (h) Current Tax Liabilities (h) Current Tax Liabilities (h) Current Liabil			· -	
(i) Other non-current assets   52.97	(a) Deferred The Americal assets		5.15	
Total Non current Assets (A)   1,326.45   1,		ļ	6.83	
Current Assets   (a) Inventories   (b) Financial Assets;     (i) Investments   (ii) Trade Receivables   (iii) Cash and cash Equivalents   (iv) Bank balances other than cash and cash equivalents   (c) Current Tax Assets (Net)   (d) Other current assets   (di) Other current assets   (di) Other current assets   (di) Other Equity   (a) Equity Share Capital   (b) Other Equity   (a) Equity Share Capital   (b) Other Equity   (di) Equity Share Capital   (di) Equity Share Capital   (di) Equity   (di) Equity Share Capital   (di) Equity			52.97	
(a) Inventories (b) Financial Assets; (i) Trade Receivables (ii) Trade Receivables (iii) Trade Receivables (iv) Bank balances other than cash and cash equivalents (iv) Bank balances other than cash and cash equivalents (c) Current Tax Assets (Net) (d) Other current assets 46.98  Total Non current Assets (B) 1,482.74 1,1  TOTAL ASSETS (A+B) 2,809.19 2,i  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (b) Other Equity (a) Equity Share Capital (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (a) Financial Liabilities (c) Deferred Tax Liabilities (net) (c) Deferred Tax Liabilities (net) (d) Borrowings (not be a liability (not b) Provisions (a) Financial Liabilities (not b) Trade Payables (a) Financial Liabilities (not b) Current Liabilities (not contemprises and small enterprises; and (not contemprises and small enterprises (not contemprises and small enterprises (not contemprises and small enterprises (not contemprises (not contemprises and small enterprises (not contemprises (not con	Total Non current Assets (A)		1,326.45	1.3
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(b) Financial Assets; (i) Investments (ii) Trade Receivables (iii) Cash and cash Equivalents (iv) Bank balances other than cash and cash equivalents (c) Current Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  14.05 (c) Urrent Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  1,482.74  1,			420.32	
(ii) Trade Receivables (iii) Cash and cash Equivalents (iv) Bank balances other than cash and cash equivalents (c) Current Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  1,482.74  1,469.8  TOTAL ASSETS (A+B)  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity (a) Equity  I. Non-Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Current Liabilities (c) Deferred Tax Liabilities (d) Borrowings (ii) Lease Liability (iii) Trade Payables (a) Financial Liabilities (b) Current Liabilities (c) Provisions (d) Other Financial Liabilities (iv) Other Financi			-	
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(iii) Cash and cash Equivalents       8.76         (iv) Bank balances other than cash and cash equivalents       14.05         (c) Current Tax Assets (Net)       46.98         (d) Other current assets       46.98         TOTAL ASSETS (A+B)       2,809.19         EQUITY AND LIABILITIES         Equity         (a) Equity Share Capital       682.70         (b) Other Equity       355.49         Total Equity         1. Non-Current Liabilities       (a) Financial Liabilities         (a) Financial Liabilities       (a) Financial Liabilities         (c) Deferred Tax Liabilities       32.52         II. Current Liabilities       (a) Financial Liabilities         (a) Financial Liabilities       32.52         II. Current Liabilities       6.02         (ii) Trade Payables       6.02         (iii) Trade Payables       6.02         (ii) Trade Payables       6.02         (iii) Trade Payables       22.80         (a) total outstanding dues of micro       22.80         (b) Current fax Liabilities (Net)       9.83         (c) Provisions       46.87         (d) Other current liabilities       9.83         (i) Current Tax Liabilities (Net)       9.83			992.64	
(iv) Bank balances other than cash and cash equivalents (c) Current Tax Assets (Net) (d) Other current assets	(iii) Cash and cash Equivalents			
(c) Current Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  1,482.74  1,1  TOTAL ASSETS (A+B)  2,809.19  2,1  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity  1,038.19  1,038.19  1,038.19  1,1  I. Non-Current Liabilities (a) Financial Liabilities (a) Forovings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Oth				
(c) Current Tax Assets (Net) (d) Other current assets  Total Non current Assets (B)  1,482.74  1,1  TOTAL ASSETS (A+B)  2,809.19  2,1  EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity  355.49  Total Equity  1,038.19  1,6  LIABILITIES  I. Non-Current Liabilities (i) Borrowings (ii) Lease Liabilities (c) Provisions (c) Deferred Tax Liabilities (ii) Borrowings (ii) Lease Liabilities (ii) Borrowings (iii) Lease Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Current Liabilities (c) Provisions (d) Other Financial Liabilities (ii) Financial Liabilities (b) Current Tax Liabilities (c) Provisions (d) Other Financial Liabilities (iv) Other Financial Liabilities (b) Current Tax Liabilities (c) Provisions (d) Other current liabilities (d) Other current liabilities (e) Provisions (f) Other Current liabilities (f) Current Tax Liabilities (f)		ļ	14.05	
Total Non current Assets   B	(c) Current Tax Assets (Net)	i	1.00	
Total Non current Assets (B)	(d) Other current assets		46.98	
TOTAL ASSETS (A+B)   2,809.19   2,4	Total Non current Assets (B)			1.5
EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity 355.49  Total Equity 1,038.19 1,038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,1038.19 1,104.06 (a) Financial Liabilities (ii) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (Net)  11. Current Liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of microenterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (iv) Other Financial Li				
Equity   (a) Equity Share Capital   682.70   335.49     Total Equity	TOTAL ASSETS (A+B)		2,809.19	2,8
Equity   (a) Equity Share Capital   682.70   335.49     Total Equity	EQUITY AND LIARILITIES			
(a) Equity Share Capital (b) Other Equity  Total Equity  I. Non-Current Liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liabilities (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,771.01				
Total Equity   355.49   Total Equity   355.49   Total Equity   1,038.19   1,1   1,1				
Total Equity				(
I. Non-Current Liabilities  (a) Financial Liabilities  (ii) Borrowings  (iii) Lease Liability  (b) Provisions  (c) Deferred Tax Liabilities (Net)  II. Current Liabilities  (a) Financial Liabilities  (a) Financial Liabilities  (a) Financial Liabilities  (ii) Borrowings  (iii) Lease Liability  (iii) Trade Payables  (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises  (b) Current Tax Liabilities (Net)  (c) Provisions  (d) Other current liabilities  1,738.48  1,771.01  1,771.01  1,771.01				
I. Non-Current Liabilities (a) Financial Liabilities (ii) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (Net)  II. Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,77			1,038.19	1,0
(a) Financial Liabilities (i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (Net)  H. Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,77		4	·	
(i) Borrowings (ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (Net)  II. Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738,48 1,77 1,771.01 1,77				
(ii) Lease Liability (b) Provisions (c) Deferred Tax Liabilities (Net)  II. Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,7 1,771.01 1,77				
(b) Provisions (c) Deferred Tax Liabilities (Net)  II. Current Liabilities (a) Financial Liabilities (ii) Borrowings (iii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,77	(ii) Longo Linbility	·	-	
(c) Deferred Tax Liabilities (Net)  II. Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ii) Lease Liability  (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (c) Provisions (d) Other current liabilities  1,640.12 9.83 (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,7 1,771.01 1,77		ļ	14.06	
(a) Financial Liabilities			18.46	
(a) Financial Liabilities  (i) Borrowings  (ii) Lease Liability  (iii) Trade Payables  (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48  1,771.01  1,771.01  1,771.01	(c) Deterred Tax Diabilities (Net)			
(a) Financial Liabilities  (i) Borrowings  (ii) Lease Liability  (iii) Trade Payables  (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,77	II. Current Lightlities		32.52	
(i) Borrowings (ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,77		- }		
(ii) Lease Liability (iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48 1,77 1,771.01 1,77				
(iii) Trade Payables (A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  Total Liabilities  1,738.48 1,771.01 1,771.01				
(A) total outstanding dues of micro enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities 1,738.48 1,77 1,771.01 1,77			6,02	
enterprises and small enterprises; and (B) total outstanding dues of creditors other than micro enterprises and small enterprises 1,640.12 1,640.12 (iv) Other Financial Liabilities 9.83 (b) Current Tax Liabilities (Net) (c) Provisions 46.87 (d) Other current liabilities 12.84  Total Liabilities 1,738.48 1,77 1,771.01 1,771.01			= ,,	
(B) total outstanding dues of creditors other than micro enterprises and small enterprises  (iv) Other Financial Liabilities (b) Current Tax Liabilities (Net) (c) Provisions (d) Other current liabilities  1,738.48  1,771.01  1,771.01	enterprises and small enterprises	l		
other than micro enterprises and small enterprises and small enterprises 1,640.12 1,6 (iv) Other Financial Liabilities 9.83 (b) Current Tax Liabilities (Net) (c) Provisions 46.87 (d) Other current liabilities 12.84  Total Liabilities 1,771.01 1,77	(B) total outstanding dues of analytical		22.80	
Small enterprises   1,640.12   1,6	other then recess entermined the creditors	· [		
(iv) Other Financial Liabilities       1,640.12       1,6         (b) Current Tax Liabilities (Net)       9.83         (c) Provisions       46.87         (d) Other current liabilities       12.84         Total Liabilities       1,738.48       1,7         Total Liabilities       1,771.01       1,7				
(b) Current Tax Liabilities (Net)       3.00         (c) Provisions       46.87         (d) Other current liabilities       12.84         Total Liabilities       1,738.48       1,7         1,771.01       1,7			1,640.12	1,6
(c) Provisions       46.87         (d) Other current liabilities       12.84         Total Liabilities       1,738.48       1,7         1,771.01       1,7	(b) Current Tay Lightities		9.83	-/-
(d) Other current liabilities       46.87 12.84         Total Liabilities       1,738.48 1,771.01       1,7			-	
(d) Other current liabilities 12.84  1,738.48 1,77  1,771.01 1,77			46.87	
Total Liabilities 1,738.48 1,7 1,771.01 1,77	(a) Other current liabilities	.		
1,771.01 1,77				
1,771.01	Total Linkilities		1,738.48	1,72
	rocar maniffles	. [	1,771.01	
		1		=7-

Place: Hyderabad Date: 14-11-2023

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

By and on behalf of the BOARM for Phatarmasia Limited

#### Phaarmasia Limited Cash Flow Statement For The Half Year Ended 30 September 2023

		(Rs. in Lakhs	
PARTICULARS	Half Year ended 30th September 2023	Year ended Mar 31st 2023	
A) CASH FLOW FROM OPERATING ACTIVITIES	Unaudited	Audited	
Net Profit as per Profit & Loss A/c			
Adjustment for :	(44.05)	(143.20	
Depreciation	-		
other comprehensive income	17.42	36.03	
Interest Income	· -	3.3	
Finance Costs	(1.69)	(1.36	
Fair Value Measurement of Lease Deposit	1.42	4.45	
Net Operating Profit Before Working Capital Changes	-	(1.49	
Adjustment for:	(26.89)	(102.28	
Trade & Other Receivables			
Changes in inventory	(241.62)	(431.77	
Other Current Assets	215.21	(211.17	
Other Financial assets	1.79	16.36	
Other non current assset	(0.25)	(4.91	
Trade Payables	(4.20)	(34.75	
Other Financial liabilties	8.67	840.82	
Other current liabilties	2.64	0.95	
Provisions	1.79	(10.75	
Direct taxes paid	3.30	2.48	
Net Cash from Operating Activities			
	(39.57)	64.99	
B) CASH FLOW FROM INVESTING ACTIVITIES	·		
(Purchase)/Sale of Fixed Assets	(0.24)	<b>10</b> ma	
Interest received	1.69	(2.58	
Investment in fixed deposits	(0.17)	1.36	
Net Cash from Investing Activites	1.28	0.78	
	1,26	(2.00	
C) CASH FLOW FROM FINANCING ACTIVITIES			
Finance Cost	(1.42)		
Unsecured Loans	(1.42)	- 1.65	
Principle (Repayment)/Addition of Lease Liability	(6.06)	-1.65	
Proceeds/(Repayment) from current borrowings	(0.63)	-12.32	
Net Cash from Financing Activities	(8.11)	(2.28)	
Net Increase in Cash & Cash Equivalents	(46,40)	(1 <b>6.24</b> ) 46.74	
Add: Opening Cash & Cash Equivalents	55.16		
ash and Cash equivalents at the end of the year	8.76	8.42 <b>55.16</b>	
) Cash and Cash equivalents includes:		33.16	
articulars	Half Year ended 30th September 2023	Year ended Mar 31st, 2023	
ash on hand	0.02		
ash Equivalents	8.74	0.06	
urrent Accounts	0.74	-	
otal	8.76	55.10	
	5.76	55,16	

By and on behalf of the Board for Phaarmana pinited

Y.N.Bhasiloz Rao Whole Time Torretor DIN: 00019052 AD

Place: Hyderabad Date: 14-11-2023



# SATHULURI & CO. CHARTERED ACCOUNTANTS

UDIN: 23202710BGQFWD8024

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Financial Results of CompanyPursuant 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 half year ended 30<sup>th</sup> September, 2023 and for the period from 1<sup>st</sup> April, 2023 to 30<sup>th</sup> September 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 andother 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.

LURI

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

XIII

(S.S.Prakash)

Membership No.202710

Place: Hyderabad Date: 14/11/2023

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