



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: 13.02.2023

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: Financial Results for the quarter ended 31st December, 2022 – Regulation 33(3)(a) of SEBI (LODR) Regulations, 2015
Ref: Company Scrip Code: 523620


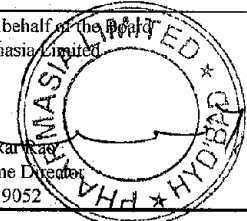
With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at their meeting held on Monday, 13th February, 2023 at 01:00 P.M., interalia, considered and approved the Financial Results for the quarter ended 31st December, 2022.

A copy of Financial Results for the quarter ended 31st December, 2022, along with copy of Auditor's Limited Review 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

| 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 nine months Ended 31st, December 2022 | | | | | | | Rs. In Lakhs |
|--|---|--|----------------|----------------|--------------------|----------------|--------------------|
| S No | Particulars | Quarter Ended | | | For 9 months Ended | | Year to date ended |
| | | Dec. 31st 2022 | Sep. 30th 2022 | Dec. 31st 2021 | Dec.31st 2022 | Dec.31st 2021 | Mar. 31st, 2022 |
| | | Un Audited | Un Audited | Un Audited | Un Audited | Un Audited | Audited |
| 1 | Income: | | | | | | |
| | a) Revenue from Operations | 794.24 | 666.53 | 387.26 | 1998.69 | 1305.23 | 1721.58 |
| | Total Revenue from operations | 794.24 | 666.53 | 387.26 | 1998.69 | 1305.23 | 1721.58 |
| | b) Other Income | 11.43 | 13.53 | 8.14 | 37.55 | 31.55 | 46.97 |
| | Total Income | 805.67 | 680.07 | 395.40 | 2036.24 | 1336.78 | 1768.55 |
| 2 | Expenses: | | | | | | |
| | a) Cost of materials Consumed | 493.24 | 649.30 | 387.69 | 1655.12 | 1144.02 | 1434.79 |
| | b) Changes in inventories | 192.84 | -91.62 | -21.79 | 22.42 | -33.52 | -49.08 |
| | c) Employee benefits expense | 37.65 | 34.72 | 29.11 | 107.58 | 92.05 | 137.95 |
| | d) Finance costs | 0.47 | 0.70 | 0.14 | 1.24 | 0.35 | 0.43 |
| | e) Depreciation and amortization expenses | 6.37 | 6.36 | 7.37 | 19.03 | 22.04 | 29.25 |
| | f) Other expenses | 134.56 | 110.20 | 66.91 | 346.88 | 252.74 | 371.43 |
| | Total Expenses (a to f) | 865.13 | 709.66 | 469.44 | 2152.28 | 1477.68 | 1924.76 |
| 3 | Profit before tax (1-2) | -59.46 | -29.60 | -74.04 | -116.04 | -140.90 | -156.22 |
| | - Income Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | - Deferred Tax | -0.33 | -0.57 | -1.23 | 0.55 | -1.15 | -1.50 |
| 5 | Net Profit for the period (3-4) | -59.13 | -29.03 | -72.81 | -116.60 | -139.75 | -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) | -59.13 | -29.03 | -72.81 | -116.60 | -139.75 | -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 | | | | | | 523.22 |
| 10 | Earnings per share (Face Value of Rs.10/- each) | | | | | | |
| | (a) Basic (In Rs.) | -0.87 | -0.43 | -1.07 | -1.71 | -2.05 | -2.27 |
| | (b) Diluted (In Rs.) | -0.87 | -0.43 | -1.07 | -1.71 | -2.05 | -2.27 |
| 1 | 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. | | | | | | |
| 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 13-02-2023 | | | | | | |
| 3 | The Financial results are reviewed 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 Financial Results are available on company's website at phaarmasia.in and the stock exchange's website www.bseindia.com. | | | | | | |
| Place: Hyderabad Date: 13-02-2023 | | By and on behalf of the Board for Phaarmasia Limited  Y.N. Bhaskar Whole Time Director DIN: 00019052  | | | | | |



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 31st December, 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 : 232027H0BGQFTC7227

Place: Hyderabad
Date: 13/02/2023.