

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**TO THE BOARD OF DIRECTORS
Anuh Pharma Limited**

1. We have reviewed the accompanying statement of unaudited financial results of **Anuh Pharma Limited** (the "Company") for the quarter ended 31st December, 2024 and year to date results for the period from 1st April, 2024 to 31st December, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



PLACE: Mumbai
DATE: 7th February, 2025

**For JAYANTILAL THAKKAR & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 104133W)**

Vishal

**VISHAL D SHAH
PARTNER
MEMBERSHIP NO. 123337
UDIN: 25123337BMKQGA7386**

ANUH PHARMA LTD.

CIN: L24230MH1960PLC011586

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended 31/12/2024	3 months ended 30/09/2024	3 months ended 31/12/2023	9 months ended 31/12/2024	9 months ended 31/12/2023	12 months ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
I	Revenue from operations	15,951.33	16,595.38	17,210.13	46,337.54	48,311.36	64,700.43
II	Other income	93.76	340.03	365.72	805.70	927.58	1,209.78
III	Total Revenue (I + II)	16,045.09	16,935.41	17,575.85	47,143.24	49,238.94	65,910.21
IV	Expenses:						
	Cost of materials consumed	11,865.35	11,492.68	11,726.32	32,536.03	37,237.07	48,972.75
	Purchases of Stock-in-Trade	1,454.93	671.25	89.10	2,762.14	451.28	1,217.70
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(1,272.57)	359.36	763.78	(207.14)	(1,087.76)	(1,524.34)
	Employee benefits expense	553.58	552.12	503.96	1,619.30	1,445.38	1,939.10
	Finance costs	28.03	16.39	14.15	58.58	25.24	35.36
	Depreciation and amortization expense	218.13	192.21	220.22	598.34	635.63	858.35
	Other expenses	1,871.09	1,832.03	1,727.74	5,403.43	4,672.80	6,580.31
	Total expenses (IV)	14,718.54	15,116.04	15,045.27	42,770.68	43,379.64	58,079.23
V	Profit / (Loss) before exceptional and items and tax (III - IV)	1,326.55	1,819.37	2,530.58	4,372.56	5,859.30	7,830.98
VI	Exceptional items	-	-	-	-	-	-
VII	Profit / (Loss) before tax (V - VI)	1,326.55	1,819.37	2,530.58	4,372.56	5,859.30	7,830.98
VIII	Tax expenses:						
	(1) Current tax	318.00	399.00	555.00	983.00	1,331.00	1,813.00
	(2) Deferred tax	(25.76)	(83.90)	64.27	(105.93)	58.32	35.88
	(3) Income tax of earlier years	-	-	-	6.00	-	(23.65)
	Total Tax expenses (VIII)	292.24	315.10	619.27	883.07	1,389.32	1,825.23
IX	Profit/(Loss) after Tax (VII-VIII)	1,034.31	1,504.27	1,911.31	3,489.49	4,469.98	6,005.75
X	Other Comprehensive Income (net of Tax)						
	(i) Items that will not be reclassified to profit or loss	0.77	(6.80)	(0.97)	(11.97)	(5.65)	(3.84)
	(ii) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income (net of Tax) (X)	0.77	(6.80)	(0.97)	(11.97)	(5.65)	(3.84)
XI	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	1,035.08	1,497.47	1,910.34	3,477.52	4,464.33	6,001.91
	Paid up Equity Share Capital (Face value Rs. 5/- each)	2,505.60	2,505.60	2,505.60	2,505.60	2,505.60	2,505.60
	Other Equity (excluding revaluation reserves)						26,616.19
XII	Earnings per equity share (For respective periods) (In Rs.)						
	(1) Basic	2.06	3.00	3.81	6.96	8.92	11.98
	(2) Diluted	2.06	3.00	3.81	6.96	8.92	11.98

See accompanying notes to the financial results



Notes:-

1. The results of the quarter and nine months ended December 31, 2024 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 07, 2025. The statutory auditors of the Company carried out a "Limited Review" of the financial results for quarter and nine months ended December 31, 2024.

2. Other Financial indicators

(Rs. in Lakhs)

Particulars	3 months ended 31/12/2024	3 months ended 30/09/2024	3 months ended 31/12/2023	9 months ended 31/12/2024	9 months ended 31/12/2023	12 months ended 31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
EBITDA	1,572.71	2,027.97	2,764.94	5,029.48	6,520.18	8,724.69
% of EBITDA Margin	9.86	12.22	16.07	10.85	13.50	13.48
EBITDA (Adjusted to Forex (gain) / loss and Mark to Market (gain) / loss on Investment in Mutual funds)	1,617.78	1,800.84	2,521.38	4,669.46	5,974.46	8,007.70
% of Adjusted EBITDA Margin	10.14	10.85	14.65	10.08	12.37	12.38

3. The company has completed its subscription in equity shares capital of Rs.115.50 Lakh in Houban Energy 5 Private Limited on 26th November, 2024

4. The Company has identified Bulk drug and Chemicals as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no-separate segment information has been provided.

5. Previous period's figures have been regrouped and reclassified, wherever necessary, to correspond with those of the current period.

For Anuh Pharma Ltd.



Ritesh Shah
Joint Managing Director
(DIN: 02496729)



Place : Mumbai

Date : 07th February, 2025