

Date: 10th February, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai - 400 001

Dear Sir / Madam,

Sub: Submission of Unaudited Financial Results for the Quarter and Nine Months ended on 31st December, 2022 along with Limited Review Report

Ref: Security Id: EARUM / Code: 542724

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the quarter and Nine Months ended on 31st December, 2022 along with Limited Review Report.

Please take note of the same and oblige.

For, **Earum Pharmaceuticals Limited**

Bhumishth Patel
Director
DIN : 02516641

EARUM PHARMACEUTICALS LIMITED. CIN:L24230GJ2012PLC071299

A-1106, EMPIRE BUSINESS HUB, SCIENCE CITY ROAD, SOLA, AHMEDABAD, 380060

PROFIT & LOSS ACCOUNT FOR THE QUARTER ENDED ON 31st December 2022

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2022 (Unaudited)	30.09.2022 (Unaudited)	31.12.2021 (Unaudited)	31.12.2022 (Unaudited)	31.12.2021 (Unaudited)	For the Period Ended 31st March 2022
	Rs. (In Lacs)	Rs. (In Lacs)	Rs. (In Lacs)	Rs. (In Lacs)	Rs. (In Lacs)	Rs. (In Lacs)
I. Revenue from Operations	116.66	711.44	488.69	1255.97	1629.73	2,103.56
II Other Income	139.68	-	-	226.25	228	770.30
Total Revenue (I + II)	256.34	711.44	488.69	1482.22	1857.99	2,873.86
III. Expenses:						
Purchases of material	132.66	665.44	480.39	1213.76	1173.11	2,182.54
Changes in Inventories	(36.18)	35.04	(91.28)	56.27	334.94	321.47
Employee Benefits Expenses	4.03	0.3	-	4.51	2.15	4.10
Finance Costs	14.22	-	-	14.22	8.22	8.22
Depreciation and Amortization expense	2.58	2.46	3.55	7.42	11.68	11.82
Other Expenses	2.13	4.53	0.69	9.17	33.89	37.54
Total Expenses	119.44	707.77	393.35	1305.35	1563.99	2,565.69
IV. Profit before exceptional and extraordinary items and tax (III-IV)	136.90	3.67	95.34	176.87	294.00	308.17
V. Exceptional Items Prior Period Expenses						
VI. Profit Before Extraordinary Items and Tax (V - VI)	136.90	3.67	95.34	176.87	294.00	308.17
VIII. Extraordinary Items						
IX. Profit before tax (VII- VIII)	136.90	3.67	95.34	176.87	294.00	308.17
X Tax expense:						
(1) Current tax	-	-	-	-	-	85.76
(2) Deferred tax						
XI Profit (Loss) for the period from continuing operations (VII-VIII)	136.90	3.67	95.34	176.87	294.00	222.41
XII Other Comprehensive Income / (Loss)						
i) Items that will not be reclassified to profit and loss	-	-	-	-	-	-
ii) Items will be reclassified to profit and loss	-	-	-	-	-	-
XV Total Comprehensive Income/(Loss)	136.90	3.67	95.34	176.87	294.00	222.41
XVI BALANCE BROUGHT FROM PREVIOUS YEAR						
XVII BALANCE CARRIED TO BALANCE SHEET	136.90	3.67	95.34	176.87	294.00	222.41
XVIII Details of equity Share Capital						
Paid Up Equity Share Capital	1233.58	1233.58	1233.58	1233.58	1233.58	1233.58
Face Value of equity share Capital	2	2	2	2	2	2
Other Equity Excluding Revaluation Reserve	-	-	-	-	-	438.94
XVIII Earnings per equity share:						
(1) Basic	0.22	0.003	0.15	0.29	0.48	0.36
(2) Diluted	0.22	0.003	0.15	0.29	0.48	0.36

Notes:

- These financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Friday February 10, 2023. The Statutory Auditors have carried out Limited review of the financial results for the quarter and Nine months ended on December 31, 2022.
- These audited financial results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") prescribed under section 133 of the Companies Act, 2013
- IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e Pharmaceutical Trading
- Previous year/quarter figures have been regrouped/rearranged wherever necessary.

For, Earum Pharmaceuticals Limited



Bhramar Patel
Director

DIN : 02516641

Ahmedabad

Date : 10/02/2023



J. M. PATEL & BROS.

Chartered Accountants

E-mail : jmpatelca@yahoo.co.in

204, Harsh Avenue,
Navjivan Press Road,
Nr. Old High Court Crossing,
AHMEDABAD-380 014.
Phone : (079) 27541460

Ref. No. : 0100/2023

Date :

LIMITED REVIEW REPORT OF EARUM PHARMACEUTICALS LIMITED

Review Report to

To,

The Board of Directors,

Earum Pharmaceuticals Limited

CIN : L24230GJ2012PLC071299

A-1106; Empire Business Hub;

Science City Road;Sola;

Ahmedabad; Gujarat; 380060

We have reviewed the accompanying statement of unaudited financial results of **Earum Pharmaceuticals Limited (CIN : L24230GJ2012PLC071299)** for the Quarter and Nine Months 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 Standard on Review Engagement (SRE) 2400, Engagements to Review Financial Statements 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 statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of 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 misstatement except unpaid income tax Rs. 1,02,35,744/- and SBI loan RS. 7.14CR as per bank letter.

For J M PATEL & BROS.,

Chartered Accountants

FRN: 107707W

CA JASHWANT M. PATEL

Proprietor

M. No. 030161

UDIN : 23030161BGRRDB8437



Place: Ahmedabad

Date: 10/02/2023