



**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: 14.02.2025

To

The General Manager - Operations,  
BSE Limited,  
Phiroze Jeejeebhoy Towers,  
25th Floor, Dalal Street,  
Mumbai – 400 001

Dear Sir/Ma'am,

**Sub: Integrated Filing (Financial) - Financial Results for the Quarter ended 31<sup>st</sup> December, 2024**

**Ref: Company Scrip Code: 523620**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended 31st December, 2024.

The Board of Directors of the Company at their meeting Friday, February 14, 2025; commenced at 02:00 P.M. and ended at 03:30 P.M. Inter alia, considered and approved the unaudited Financial Results for the Quarter ended 31<sup>st</sup> December, 2024.

Copy of unaudited Financial Results for the Quarter ended 31<sup>st</sup> December, 2024, along with copy of 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  
Membership No.: A46877**

Encl: As above



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**QUARTERLY INTEGRATED FILING (FINANCIAL)**


- A. FINANCIAL RESULTS: **Attached.**
- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: **Not Applicable.**
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: **Not applicable.**
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS: **Not Applicable for the quarter ended 31st December, 2024.**
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: **Not Applicable for the quarter ended 31st December, 2024.**

S No	Particulars	(Rs. In Lakhs)					
		Quarter Ended			9 Months ended		Year ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	472.17	592.53	508.40	1,893.89	2,060.42	3,059.33
	b) Other Income	18.96	22.47	12.53	56.18	46.65	66.15
	<b>Total Income</b>	<b>491.13</b>	<b>615.00</b>	<b>520.93</b>	<b>1,950.07</b>	<b>2,107.07</b>	<b>3,125.49</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials Consumed	357.48	386.29	294.60	1,439.66	1,510.27	2,400.92
	b) Changes in inventories	36.12	122.56	123.86	88.28	197.57	59.61
	c) Employee benefits expense	43.14	43.36	41.25	131.29	120.24	175.51
	d) Finance costs	0.76	0.26	2.48	1.37	3.90	4.39
	e) Depreciation and amortization expenses	8.18	8.01	8.39	24.12	25.81	34.39
	f) Other expenses	114.77	119.03	104.49	374.29	347.46	505.26
	<b>Total Expenses</b>	<b>580.45</b>	<b>679.52</b>	<b>575.07</b>	<b>2,059.01</b>	<b>2,205.26</b>	<b>3,180.08</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(69.32)</b>	<b>(64.52)</b>	<b>(54.14)</b>	<b>(108.93)</b>	<b>(98.19)</b>	<b>(54.60)</b>
<b>4</b>	<b>Tax expenses</b>						
	- Income Tax	-	-	-	-	-	-
	- Deferred Tax	0.62	(0.37)	2.26	(2.50)	1.87	(2.77)
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>(69.94)</b>	<b>(64.15)</b>	<b>(56.41)</b>	<b>(106.44)</b>	<b>(100.06)</b>	<b>(51.82)</b>
<b>6</b>	<b>Other comprehensive Income</b>						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	0.90
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	(0.23)
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income (5 +6)</b>	<b>(69.94)</b>	<b>(64.15)</b>	<b>(56.41)</b>	<b>(106.44)</b>	<b>(100.06)</b>	<b>(51.15)</b>
<b>7</b>	<b>Paid-up Equity Share Capital (Rs.10/- per Equity Share)</b>	<b>682.70</b>	<b>682.70</b>	<b>682.70</b>	<b>682.70</b>	<b>682.70</b>	<b>682.70</b>
<b>9</b>	<b>Other Equity</b>	-	-	-	-	-	-
<b>10</b>	<b>Earnings per share (Face Value of Rs.10/- each)</b>						<b>347.13</b>
	(a) Basic (In Rs.)	(1.02)	(0.94)	(0.83)	(1.56)	(1.47)	(0.76)
	(b) Diluted (In Rs.)	(1.02)	(0.94)	(0.83)	(1.56)	(1.47)	(0.76)

- 1 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.
- 2 The above unaudited financial results have been reviewed by the Audit Committee of the board and approved by the Board of Directors of the Company at their respective meeting(s) held on 05th February, 2025.
- 3 The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 4 The entire operations of the Company relate to only one segment. Hence, segmental reporting as per IND AS-108 is not applicable.
- 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.bseindia.com.
- 6 Figures for the previous periods have been rearranged/reclassified wherever necessary to conform to the current period presentation.

Place: Hyderabad  
 Date: 14-02-2025

By and on behalf of the Board  
 for Phaarmasia Limited

  
 V.N. Bhaskar Rao  
 Whole Time Director  
 DIN: 00019052

**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 half year ended 31<sup>st</sup> December, 2024 and for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December 2024. 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



Place: Hyderabad

Date: 14/02/2025

UDIN : 25202710BMKWXT3981