



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: 05.11.2024

To
The Listing Compliance Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400001

Ref: Company Scrip Code: 523620

Dear Sir/Ma'am,

Sub: Approval of Un-audited Financial Results for the quarter and half yearly ended September 30, 2024 – 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 Tuesday, November 05, 2024; commenced at 02:30 P.M. and ended at 05:30 P.M, inter alia, considered and approved the financial results for the quarter and half yearly ended September 30, 2024.

A copy of financial results for the quarter and half yearly ended September 30, 2024, along with copy of Auditors Limited Review Report is enclosed herewith.

Kindly take the same on record and acknowledge receipt.

Thanking You,

for Phaarmasia Limited

Urvashi Bhatia

Company Secretary & Compliance Officer

Membership No.: A46877



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:05-11-2024

To
The Board of Directors
Phaarmasia Limited

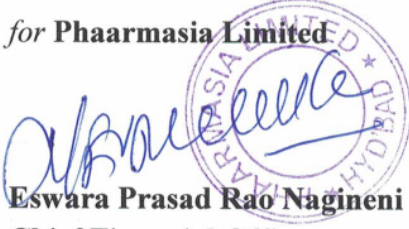
Dear All,

Sub: Certificate under 33(2) (a) of SEBI (LODR), 2015.

This is to certify that the financial results of the Company for the quarter and half yearly ended September 30, 2024, 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**



Eswara Prasad Rao Nagineni
Chief Financial Officer

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

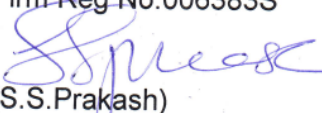
The Board of Directors of
PHAARMASIA LIMITED

We have reviewed the accompanying statement of unaudited financial results of **M/s PHAARMASIA LIMITED** (The Company) for the half year ended 30th September, 2024 and for the period from 1st April, 2024 to 30th September 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: 05/11/2024

UDIN : 24202710BKEMAN8525

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				
Balance Sheet as at 30th September 2024				
(Rs. In Lakhs)				
S.no.	Particulars	30th September 2024	31st March 2024	
	ASSETS			
1	Non-Current Assets			
	(a) Property, Plant and Equipment	1,221.22	1,231.04	
	(b) Other Intangible Assets	3.35	3.35	
	(c) ROU Asset	7.22	13.16	
	(d) Financial Assets;			
	(i) Investments		-	
	(ii) Other financial assets	5.67	5.40	
	(e) Deferred Tax Assets (Net)	11.24	8.13	
	(f) Other non-current assets	86.65	86.64	
	Total Non current Assets (A)	1,335.36	1,347.72	
2	Current Assets			
	(a) Inventories	412.76	850.01	
	(b) Financial Assets;			
	(i) Investments		-	
	(ii) Trade Receivables	789.82	804.52	
	(iii) Cash and cash Equivalents	23.13	48.73	
	(iv) Bank balances other than cash and cash equivalents	14.88	14.65	
	(c) Current Tax Assets (Net)		-	
	(d) Other current assets	113.03	79.14	
	Total Non current Assets (B)	1,353.61	1,797.06	
	TOTAL ASSETS (A+B)	2,688.96	3,144.78	
	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity Share Capital	682.70	682.70	
	(b) Other Equity	310.62	347.13	
	Total Equity	993.32	1,029.83	
2	LIABILITIES			
	I. Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	
	(ii) Lease Liability	-	1.14	
	(b) Provisions	-	22.43	
	(c) Deferred Tax Liabilities (Net)	-	-	
		-	23.57	
	II. Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	-	-	
	(ii) Lease Liabilities	8.11	13.27	
	(iii) Trade Payables	-	-	
	(A) total outstanding dues of micro enterprises and small enterprises; and	88.51	59.42	
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	1,523.60	1,948.22	
	(iv) Other Financial Liabilities	7.40	8.85	
	(b) Current Tax Liabilities (Net)	-	-	
	(c) Provisions	64.99	55.62	
	(d) Other current liabilities	3.04	5.99	
		1,695.64	2,091.38	
	Total Liabilities	1,695.64	2,114.95	
	TOTAL EQUITY AND LIABILITIES	2,688.96	3,144.78	
Place: Hyderabad Date: 05-11-2024		By and on behalf of the Board for Phaarmasia Limited  Y.N. Bhaskar Rao Whole Time Director DIN: 00019052		

(Rs. In Lakhs)

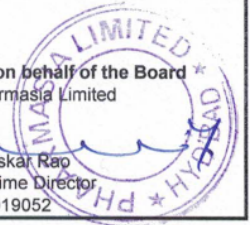
S No	Particulars	Quarter Ended			Half Year ended		Year ended
		30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023	31st March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a) Revenue from Operations	592.53	829.19	864.47	1,421.72	1,552.02	3,059.33
	b) Other Income	22.47	14.75	19.75	37.22	34.12	66.15
	Total Income	615.00	843.94	884.22	1,458.94	1,586.14	3,125.49
2	Expenses						
	a) Cost of materials Consumed	386.29	695.89	721.82	1,082.18	1,215.67	2,400.92
	b) Changes in inventories	122.56	(70.40)	(5.31)	52.16	73.71	59.61
	c) Employee benefits expense	43.36	44.79	41.12	88.15	78.99	175.51
	d) Finance costs	0.26	0.35	0.63	0.61	1.42	4.39
	e) Depreciation and amortization expenses	8.01	7.93	8.89	15.94	17.42	34.39
	f) Other expenses	119.03	140.49	134.19	259.52	242.97	505.26
	Total Expenses	679.52	819.05	901.34	1,498.57	1,630.18	3,180.08
3	Profit before tax (1-2)	(64.52)	24.89	(17.12)	(39.63)	(44.04)	(54.60)
4	Tax expenses						
	- Income Tax	-	-	-	-	-	-
	- Deferred Tax	(0.37)	(2.75)	(0.87)	(3.12)	(1.26)	(2.77)
5	Net Profit for the period (3-4)	(64.15)	27.64	(16.25)	(36.51)	(42.78)	(51.82)
6	Other comprehensive income						
	a) (i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.90
	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	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	0.67
7	Total Comprehensive income (5+6)	(64.15)	27.64	(16.25)	(36.51)	(42.78)	(51.15)
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	-	-	-	-	-	347.13
10	Earnings per share (Face Value of Rs.10/- each)						
	(a) Basic (In Rs.)	(0.94)	0.40	(0.24)	(0.53)	(0.63)	(0.76)
	(b) Diluted (In Rs.)	(0.94)	0.40	(0.24)	(0.53)	(0.63)	(0.76)

- 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.
- 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 November, 2024.
- 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.
- The entire operations of the Company relate to only one segment. Hence, segmental reporting as per IND AS-108 is not applicable.
- 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.
- Figures for the previous periods have been rearranged/reclassified wherever necessary to conform to the current period presentation.

Place: Hyderabad
 Date: 05-11-2024

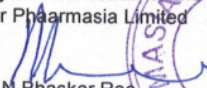

By and on behalf of the Board
 for Phaarmasia Limited

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



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
Cash Flow Statement For The Period Ended 30 September 2024

(Rs. In Lakhs)

PARTICULARS	30th September 2024	Year ended 31st March 2024
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit before tax as per Profit & Loss A/c	(39.63)	(54.60)
Adjustment for :		
Depreciation	15.94	34.39
Interest Income	(2.41)	(3.15)
Finance Costs	0.61	4.39
Fair Value Measurement of Lease Deposit	(0.27)	(0.49)
Net Operating Profit Before Working Capital Changes	(25.76)	(19.46)
Adjustment for :		
Trade & Other Receivables	14.72	(53.51)
Changes in inventory	437.26	(214.48)
Other Current Assets	(33.90)	(30.38)
Other Financial assets	0.00	(0.49)
Other non current asset	(0.01)	(37.87)
Trade Payables	(395.54)	353.39
Other Financial liabilities	(1.45)	1.66
Other current liabilities	(2.96)	(5.06)
Provisions	(13.07)	16.92
Direct taxes paid	-	-
Net Cash from Operating Activities	(20.70)	10.72
B) CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Fixed Assets	(0.17)	(3.27)
Interest received	2.41	3.15
Changes in other financial assets (non-current)	-	-
Net Cash from Investing Activities	2.24	(0.11)
C) CASH FLOW FROM FINANCING ACTIVITIES		
From Bank Borrowings		
Finance Cost	(0.61)	(4.39)
Unsecured Loans	-	-
Principle (Repayment)/Addition of Lease Liability	(6.30)	(11.22)
Proceeds from long term borrowings	-	(0.63)
Net Cash from Financing Activities	(6.91)	(16.24)
Net Increase in Cash & Cash Equivalents	(25.39)	(5.65)
Add : Opening Cash & Cash Equivalents	63.38	69.03
Cash and Cash equivalents at the end of the year	38.00	63.38
1) Cash and Cash equivalents includes:		
Particulars	30th September 2024	Year ended 31st March 2024
Cash on hand	0.02	0.05
Cash Equivalents	-	-
Current Accounts	23.11	48.69
Deposits against BG	14.88	14.65
Total	38.00	63.38
By and on behalf of the Board for Phaarmasia Limited  Y.N. Bhaskar Rao Whole Time Director DIN: 00019052		
		
Place: Hyderabad Date: 05-11-2024		