

# **EARUM PHARMACEUTICALS LIMITED**

**CIN: L24230GJ2012PLC071299**

**Regd. Office:** S.F. Shop – 3/2/B Samruddhi Residency, Raspan Arcade, Crass Road,  
Nr. Satyam Complex, Nikol, Ahmedabad - 382 350

**E-mail:** [earumpharma@gmail.com](mailto:earumpharma@gmail.com) **Website:** [www.earumpharma.com](http://www.earumpharma.com)

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**Date:** 14<sup>th</sup> August, 2023

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

Dear Sir / Madam,

**Sub: Submission of Unaudited Financial Results for the Quarter ended on  
30<sup>th</sup> June, 2023 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 ended on 30<sup>th</sup> June, 2023 along with Limited Review Report.

Please take note of the same and oblige.

**For, Earum Pharmaceuticals Limited**

**Vijaykumar Patel**  
**Director**  
**DIN: 08073622**

# **EARUM PHARMACEUTICALS LIMITED**

CIN: L24230GJ2012PLC071299

Registered Office: S.F. Shop - 3/2/B Samruddhi Residency Raspan Arcade Cross Road  
Nr. Satyam Complex Nikol Ahmedabad- 382 350

## **Standalone Statement of Unaudited Financial Results for the Quarter Ended 30-06-2023**

(Rs. In Lakh except EPS)

	Particulars	Quarter Ended			Year Ended
		30/06/2023	31/03/2023	30/06/2022	31/03/2023
	Whether results are audited or unaudited	Unaudited	Audited	Unaudited	Audited
<b>Part I</b>					
<b>I</b>	<b>Revenue From Operations</b>				
	Net sales or Revenue from Operations	171.31	153.28	427.87	1,409.25
<b>II</b>	Other Income	65.90	-	86.57	226.25
<b>III</b>	<b>Total Income (I + II)</b>	<b>237.21</b>	<b>153.28</b>	<b>514.44</b>	<b>1,635.50</b>
<b>IV</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	-	-	-	-
(b)	Purchases of stock-in-trade	157.37	96.92	415.66	1,310.68
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	72.12	(144.71)	57.41	(88.44)
(d)	Employee benefit expense	2.16	3.10	0.18	7.61
(e)	Finance Costs	25.67	14.82	-	29.04
(f)	Depreciation and amortisation expense	1.97	2.97	2.38	10.39
(g)	Other Expenses	5.94	77.53	2.51	86.70
	<b>Total expenses</b>	<b>265.23</b>	<b>50.63</b>	<b>478.14</b>	<b>1,355.98</b>
<b>V</b>	<b>Profit (loss) before Exceptional and Extraordinary Items and</b>	<b>(28.02)</b>	<b>102.65</b>	<b>36.30</b>	<b>279.52</b>
<b>VI</b>	Exceptional items				
<b>VIII</b>	<b>Profit (loss) before Tax (VII-VIII)</b>	<b>(28.02)</b>	<b>102.65</b>	<b>36.30</b>	<b>279.52</b>
<b>X</b>	<b>Tax Expense</b>				
(a)	Current Tax	-	26.13	-	81.39
	(Less):- MAT Credit	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-	-
(b)	Deferred Tax (Asset)/Liabilities	-	-	-	-
<b>XI</b>	<b>Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>(28.02)</b>	<b>76.52</b>	<b>36.30</b>	<b>198.13</b>
<b>XII</b>	Profit (Loss) from Discontinuing Operations	-	-	-	-
<b>XIII</b>	Tax Expenses of Discontinuing Operations	-	-	-	-
<b>XIV</b>	<b>Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XV</b>	<b>Profit (Loss) for the period (XI+XIV)</b>	<b>(28.02)</b>	<b>76.52</b>	<b>36.30</b>	<b>198.13</b>
<b>XVI</b>	<b>Other Comprehensive Income</b>				
	a. i). Amount of item that will not be reclassified to profit or loss				
	ii). Income tax relating to items that will not be reclassified to profit or loss				
	b i). Item that will be reclassified to profit or loss				
	ii). Income tax relating to items that will be reclassified to profit or loss				
<b>XVII</b>	<b>Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income ] (XV+XVII)</b>	<b>(28.02)</b>	<b>76.52</b>	<b>36.30</b>	<b>198.13</b>
<b>XVIII</b>	<b>Details of equity share capital</b>				
	Paid-up equity share capital (Face Value of Rs. 2/- per equity share)	4,942.23	1,233.58	1,233.58	1,233.58
	Face value of equity share capital (Per Share)	Rs. 2/-	Rs. 2/-	Rs. 2/-	Rs. 2/-
<b>(a)</b>	<b>Earnings per share Continuing Operation ( Not Annualised for Year ended )</b>				
	Basic earnings per share before extraordinary items	(0.003)	0.04	0.29	0.33
	Diluted earnings per share before extraordinary items	(0.003)	0.04	0.29	0.33

### **Notes:-**

#### **Notes to Standalone unaudited financials results for the year ended 30th June 2023:**

1	These results have been prepared in accordance with the Indian Accounting Standards (referred to as "Ind AS") 34 interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
2	These Financial results were reviewed by the audit committee and thereafter have been approved by the board of directors at its meeting held on Monday August 14, 2023. The Statutory Auditors have carried out Limited review of the financial results for the quarter ended June 30, 2023.
3	IND AS 108 Relating to segment wise reporting is not applicable as the company operates in only One Primary segment i.e. Pharmaceuticals Trading.
4	Previous Year/Quarter figures have been regrouped/rearranged wherever necessary.

**For, Earum Pharmaceuticals Limited**

Vijaykumar Patel  
Director  
DIN : 08073622  
PLACE : AHMEDABAD  
Date : 14/08/2023



**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

**LIMITED REVIEW REPORT**

Date :

Ref. No. :

**Limited Review Report on Quarterly Unaudited Financial Result of Earum Pharmaceuticals Limited ("The Company") pursuant to Regulation 33 and 52 of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.**

To,  
The Board of Directors  
**Earum Pharmaceuticals Limited**  
CIN : L24230GJ2012PLC071299  
New Add: S.F. shop - 3/2/B, Samruddhi Residency,  
Nikol, Ahmedabad -382350 (w.e.f. 08/08/2023)  
Old Add :A-1106, Empire Business Hub Near AUDA Water Tank,  
Science City Road, Sola NA Ahmedabad 380060.

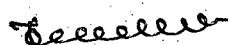
We have reviewed the accompanying Statement of Unaudited Financial Results of **Earum Pharmaceuticals Limited** ("the Company") for the quarter ended on 30<sup>th</sup> June, 2023 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

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 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 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 above, there are few matters that 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 and 52 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. Following are the list of matter we want to bring to the attention of the stakeholders:

- Company raised fund by way of Right issue 37.09 Cr (Total right issue 49.34 Cr)
- Funds raised by way of Right issue has been used are subject to verification.
- There were change in directors accordingly all old directors resign and new directors appointed in board meeting held on dated 08/08/2023, together with change of address of registered office.
- The transaction with all debtors, creditors, loan and advances investments, and turnovers are also subject to verification as stated in key matters reported in our independence auditor reports for F.Y. 2022-23.
- We have issue this report in accordance with our appointment till next AGM.

For,  
**J M PATEL & BROS.,**  
Chartered Accountant  
FRN: 107707W

  
**CA JASWANT M PATEL**  
M No: 030161

Date: 14/08/2023, Place: Ahmedabad  
UDIN: 23030161BGRRTM4861

