



**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: February 12, 2021

To Corporate Relations Department  
BSE Limited,  
25, P.J.Towers, Dalal Street,  
Mumbai- 400 001

Sub: Financial Results for the quarter ended 31<sup>st</sup> December, 2020

Ref: Company Scrip Code: 523620 (Phaarmasia Limited)

Dear Sir/Madam,

With reference to the subject cited, it is hereby informed that the Board of Directors of the Company at its meeting held on Friday, 12<sup>th</sup> February, 2021 at 3.30 P.M. at 29/33, Ancillary Industrial Plots, Govandi, Mumbai - 400 043, inter alia, considered and approved the unaudited Financial Results for the quarter ended 31<sup>st</sup> December, 2020.

Copy of un-audited Financial Results for the quarter ended 31<sup>st</sup> December 2020 and Limited review Report is enclosed herewith.

Kindly take the same on record and acknowledge the receipt of the same.

Thanking You,  
**FOR Phaarmasia Limited**

**Urvasi Bhatia**  
**Company Secretary & Compliance Officer**



# **SATHULURI & CO.** **CHARTERED ACCOUNTANTS**

**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

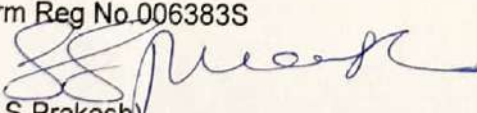
The Board of Directors of  
**PHAARMASIA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **PHAARMASIA LIMITED** ('The Company') for the quarter ended 31<sup>st</sup> December, 2020. 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



**UDIN : 21202710AAAABC4818**

Place: Hyderabad

Date: 12-02-2021

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**Off.: 3-4-529/6, Gopamma Nilayam, Narayanaguda, Hyderabad - 500 027**  
**Phone : (O) 040-27566797, Mobile : 9391686797, email : sathuluri93@gmail.com**

**Phaarmasia Limited**  
**Regd. Office: Plot No.16 Phase III, I.D.A. Jeedimetla, Hyderabad - 500 055, Telangana**  
**(CIN: L24239TG1981PLC002915)**  
**Website: phaarmasia.in, e-mail: phaarmasia@gmail.com, Phone No.040-23095002**  
**Extract of Un-audited financial results for the Quarter Ended 31.12.2020**

Sl.	Particulars	Quarter ended			Nine Months Ended		Rs. In Lakhs
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	Year ended
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Total income	543.05	454.70	689.06	1,529.92	1,938.24	2,503.14
2	Net Profit (before Tax, Exceptional and/or Extraordinary items)	4.11	10.36	0.43	21.85	23.90	96.07
3	Net Profit before tax (after Exceptional and/or Extraordinary items)	4.11	10.36	0.43	21.85	23.90	96.07
4	Net Profit after tax (after Exceptional and/or Extraordinary items)	2.55	8.29	1.24	16.35	2.50	53.98
5	Total Comprehensive Income [Comprising Profit after tax and Other Comprehensive Income (after tax)]	2.55	8.29	1.24	16.35	2.50	59.20
6	Paid up Equity Share Capital (Rs.10/- Per Equity Share)	682.70	682.70	682.70	682.70	682.70	682.70
7	Reserves (excluding Revaluation Reserve) as shown in the Balance Sheet of previous year ended	-	-	-	-	-	658.15
8	Earnings Per Share (of Rs.10/- each) (Not Annualised):						
	a) Basic	0.04	0.12	0.02	0.24	0.04	0.79
	b) Diluted	0.04	0.12	0.02	0.24	0.04	0.79

The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 12-02-2021

Note : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulations 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on company's website at phaarmasia.in and the stock exchange's website www.bseindia.com.

By and on behalf of the Board  
for Phaarmasia Limited

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



Place : Hyderabad  
Date :12/02/2021

S No	Particulars	Quarter Ended			Nine Months Ended		Year ended
		Dec.31, 2020	Sep.30, 2020	Dec.31, 2019	Dec.31, 2020	Dec.31, 2019	Mar.31, 2020
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
<b>1</b>	<b>Income</b>						
	a) Revenue from Operations	481.64	446.35	677.28	1,453.12	1,896.79	2,445.36
	<b>Total Revenue from operations</b>	<b>481.64</b>	<b>446.35</b>	<b>677.28</b>	<b>1,453.12</b>	<b>1,896.79</b>	<b>2,445.36</b>
	b) Other Income	61.41	8.35	11.78	76.80	41.45	57.77
	<b>Total Income</b>	<b>543.05</b>	<b>454.70</b>	<b>689.06</b>	<b>1,529.92</b>	<b>1,938.24</b>	<b>2,503.14</b>
<b>2</b>	<b>Expenses</b>						
	a) Cost of materials Consumed	377.91	356.06	376.72	957.33	1,372.30	1,834.81
	b) Changes in inventories	15.80	(65.59)	161.22	120.20	55.02	(55.36)
	c) Employee benefits expense	34.53	43.95	40.30	108.69	120.37	158.19
	d) Finance costs	0.16	0.31	0.42	0.67	1.50	3.69
	e) Depreciation and amortization expense	8.58	8.58	10.03	25.64	29.97	39.89
	f) Other expenses	101.96	101.02	99.94	295.54	335.19	425.85
	<b>Total Expenses (a to f)</b>	<b>538.94</b>	<b>444.34</b>	<b>688.63</b>	<b>1,508.07</b>	<b>1,914.34</b>	<b>2,407.07</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>4.11</b>	<b>10.36</b>	<b>0.43</b>	<b>21.85</b>	<b>23.90</b>	<b>96.07</b>
<b>4</b>	<b>Tax expenses</b>						
	- Income Tax	2.04	2.53	0.62	6.87	6.98	26.57
	- Deferred Tax	(0.47)	(0.46)	(1.43)	(1.36)	14.42	15.52
<b>5</b>	<b>Net Profit for the period (3-4)</b>	<b>2.55</b>	<b>8.29</b>	<b>1.24</b>	<b>16.35</b>	<b>2.50</b>	<b>53.98</b>
<b>6</b>	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	6.74
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(1.51)
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Total other comprehensive income</b>	-	-	-	-	-	<b>5.22</b>
<b>7</b>	<b>Total Comprehensive income (5 +6)</b>	<b>2.55</b>	<b>8.29</b>	<b>1.24</b>	<b>16.35</b>	<b>2.50</b>	<b>59.20</b>
<b>8</b>	<b>Paid-up Equity Share Capital</b> (Rs.10/- per Equity Share)	<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>658.15</b>
<b>10</b>	<b>Earnings per share</b> (Face Value of Rs.10/- each)						
	(a) Basic (In Rs.)	0.04	0.12	0.02	0.24	0.04	0.79
	(b) Diluted (In Rs.)	0.04	0.12	0.02	0.24	0.04	0.79

- These financial results have been prepared in accordance with Indian Accounting Standards (Ind- AS) as prescribed under section 133 of Companies Act 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules 2015 and relevant amendment thereafter.
- The above Financial results as recommended by the Audit Committee were considered and approved by the Board of Directors at their meeting held on 12-02-2021.
- The Statutory Auditors of the Company have carried out "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.
- Estimation uncertainty relating to the global health pandemic on COVID-19  
The management has considered the possible effects, if any, that may result from the pandemic relating to COVID - 19 on the carrying amounts of trade receivables & Inventories. In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.
- The entire operations of the Company relate to only one segment. Hence, segmental reporting as per IND AS-108 is not made.
- 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.

By and on behalf of the Board  
for PHAARMASIA LIMITED

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



Place: Hyderabad  
Date: 12/02/2021

**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**

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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

Sd/-

(S.S.Prakash)  
Proprietor  
Membership No.202710  
UDIN: 21202710AAAABC4818  
Place: Hyderabad  
Date: 12/02/2021

**Phaarmasia Limited**  
**Regd. Office: Plot No.16 Phase III, I.D.A. Jeedimetla, Hyderabad - 500 055, Telangana**  
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**Rs. In Lakhs**

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**By and on behalf of the Board  
for Phaarmasia Limited**

Sd/-  
**Y.N.Bhaskar Rao**  
**Whole Time Director**  
**DIN: 00019052**

Place : Hyderabad  
Date :12/02/2021

