

General information about company		
Scrip code*	523620	
NSE Symbol*	NA	
MSEI Symbol*	NA	
ISIN*	INE486I01016	
Name of company	PHAARMASIA LTD	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	14-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Single segment	
Description of single segment	Pharmaceuticals	
Start date and time of board meeting	14-11-2025 17:00	
End date and time of board meeting	14-11-2025 18:15	
Whether cash flow statement is applicable on company	Yes	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	31-03-2025	
Indicate Company website link for updated RPT policy of the Company	https://phaarmasia.in/	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	NOT APPLICABLE AS THEIR ARE NO DEFAULTS ON LOANS AND DEBT SECURITIES

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-07-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	1655.09	2342.45	
	Other income	13.96	45.48	
	Total income	1669.05	2387.93	
2	Expenses			
(a)	Cost of materials consumed	1300.43	1867.27	
(b)	Purchases of stock-in-trade	0	0	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-251.21	-327.96	
(d)	Employee benefit expense	62.78	105.9	
(e)	Finance costs	0.05	2.76	
(f)	Depreciation, depletion and amortisation expense	5.45	11.84	
(g)	Other Expenses			
1	Other Expenses	381.73	527	
	Total other expenses	381.73	527	
	Total expenses	1499.23	2186.81	
3	Total profit before exceptional items and tax	169.82	201.12	
4	Exceptional items	0	0	
5	Total profit before tax	169.82	201.12	
6	Tax expense			
7	Current tax	0	0	
8	Deferred tax	-3.77	0.52	
9	Total tax expenses	-3.77	0.52	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	173.59	200.6	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	173.59	200.6	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	173.59	200.6	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	Details of equity share capital			

	Paid-up equity share capital	682.7	682.7	
	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	2.54	2.94	
	Diluted earnings (loss) per share from continuing operations	2.54	2.94	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	2.54	2.94	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.54	2.94	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Assets		
1 Non-current assets		
Property, plant and equipment		1225.57
Capital work-in-progress		
Investment property		
Goodwill		0
Other intangible assets		3.35
Intangible assets under development		
Biological assets other than bearer plants		
Investments accounted for using equity method		
Non-current financial assets		
Non-current investments		0
Trade receivables, non-current		
Loans, non-current		0
Other non-current financial assets		0.87
Total non-current financial assets		0.87
Deferred tax assets (net)		7.18
Other non-current assets		655.13
Total non-current assets		1892.1
2 Current assets		
Inventories		956.87
Current financial asset		
Current investments		0
Trade receivables, current		1375.85
Cash and cash equivalents		26.93
Bank balance other than cash and cash equivalents		16.07
Loans, current		0
Other current financial assets		0
Total current financial assets		1418.85
Current tax assets (net)		0
Other current assets		158.38
Total current assets		2534.1
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets		4426.2
Total current assets	2534.1	
3 Non-current assets classified as held for sale		
4 Regulatory deferral account debit balances and related deferred tax Assets		
Total assets	4426.2	
Equity and liabilities		
1 Equity		
Equity attributable to owners of parent		
Equity share capital		682.7
Other equity		391.47
Total equity attributable to owners of parent	1074.17	

	Non controlling interest	
	Total equity	1074.17
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	
	Total non-current financial liabilities	0
	Provisions, non-current	21.85
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	21.85
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	251.84
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2349.66
	Total Trade payable	2601.5
	Other current financial liabilities	9.58
	Total current financial liabilities	2611.08
	Other current liabilities	504.32
	Provisions, current	214.78
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	3330.18
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	3352.03
	Total equity and liabilities	4426.2
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss		
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income		

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	201.12
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	2.76
	Adjustments for decrease (increase) in inventories	-651.16
	Adjustments for decrease (increase) in trade receivables, current	-1064.8
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	9.49
	Adjustments for decrease (increase) in other non-current assets	-566.98
	Adjustments for other financial assets, non-current	5.07
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1405.2
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	501.92
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	11.84
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	163.06
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	1.8
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	4.14
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-0.06
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-186
	Net cash flows from (used in) operations	15.12
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	15.12
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	8.43
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	4.14
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) investing activities	-4.29
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	2.76
	Payments of lease liabilities	1.48
	Dividends paid	0
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	-4.24
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	6.59
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	6.59

	Cash and cash equivalents cash flow statement at beginning of period	36.42
	Cash and cash equivalents cash flow statement at end of period	43.01

Format for Disclosure of Related Party Transactions (applicable only for											
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	PHAARMASIA LIMITED	AABCP2286M	Maneesh Pharmaceuticals Ltd	AAACM3635Q	Holding Company/Promoter Group	Purchase of goods or services			Approved		
2	PHAARMASIA LIMITED	AABCP2286M	Svizera Health Remedies LLP	ADAFS6468B	Associate Company	Any other transaction	Sales		Approved		
3	PHAARMASIA LIMITED	AABCP2286M	Shub Pharma Agency	ACNFS3418D	Enterprise where directors are interested	Any other transaction	Services Outward		Approved		
4	PHAARMASIA LIMITED	AABCP2286M	Maneesh Pharmaceuticals Ltd	AAACM3635Q	Holding Company/Promoter Group	Any other transaction	Sales		Approved		
Total value of transaction during the reporting period											

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Sathuluri & Co	Yes	31-10-2027

