



**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<sup>th</sup> November, 2025

To  
Department of Corporate Services  
BSE Limited  
P.J. Towers, Dalal Street  
Mumbai - 400001, Maharashtra

**Sub: Integrated Filing (Financials) for the quarter and Half Year ended 30<sup>th</sup> September, 2025**

Scrip Code: 523620

Dear Sir / Madam,

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 we are submitting herewith the Integrated Filing (Financials) for the quarter and Half Year ended **30<sup>th</sup> September 2025**.

The Board of Directors of the Company at their meeting held on Friday, 14<sup>th</sup> November, 2025; Inter alia, considered and approved the un-audited Financial Results for the Quarter and Half year ended 30<sup>th</sup> September, 2025.

Copy of un-audited Financial Results for the Quarter and half Year ended 30<sup>th</sup> September, 2025, 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**



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A. FINANCIAL RESULTS: **As Enclosed above**

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:

S No.	Particulars	In INR Crore
<b>1</b>	<b>Loans / revolving facilities like cash credit from banks / financial institutions</b>	
<b>A</b>	Total amount outstanding as on date	<b>0</b>
<b>B</b>	Of the total amount outstanding, amount of default as on date	<b>0</b>
<b>2</b>	<b>Unlisted debt securities i.e. NCDs and NCRPS</b>	
<b>A</b>	Total amount outstanding as on date	<b>0</b>
<b>B</b>	Of the total amount outstanding, amount of default as on date	<b>0</b>
<b>3</b>	<b>Total financial indebtedness of the listed entity including short-term and long-term debt</b>	<b>0</b>

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter): **Applicable and disclosed in Integrated Filing (Financials) XBRL.**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4<sup>th</sup> quarter): **Not Applicable.**

**STATEMENT OF ASSETS AND LIABILITIES**  
**Balance Sheet as at 30 September 2025**

(Rs. In Lakhs)

S.no.	Particulars	As at 30 September 2025	As at 31 March 2025
		Unaudited	Audited
	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	1,225.57	1,227.73
	(b) Other Intangible Assets	3.35	3.35
	(c) ROU Asset	0.00	1.26
	(d) Financial Assets;		
	(i) Investments		
	(ii) Other financial assets	0.87	5.94
	(e) Deferred Tax Assets (Net)	7.18	8.54
	(f) Other non-current assets	655.13	88.15
	<b>Total Non current Assets (A)</b>	<b>1,892.10</b>	<b>1,334.98</b>
2	<b>Current Assets</b>		
	(a) Inventories	956.87	305.71
	(b) Financial Assets;		
	(i) Investments		
	(ii) Trade Receivables	1,375.85	311.05
	(iii) Cash and cash Equivalents	26.93	20.85
	(iv) Bank balances other than cash and cash equivalents	16.07	15.57
	(c) Current Tax Assets (Net)		
	(d) Other current assets	158.37	167.86
	<b>Total Non current Assets (B)</b>	<b>2,534.10</b>	<b>821.05</b>
	<b>TOTAL ASSETS (A+B)</b>	<b>4,426.20</b>	<b>2,156.02</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	682.70	682.70
	(b) Other Equity	391.47	190.89
	<b>Total Equity</b>	<b>1,074.17</b>	<b>873.59</b>
2	<b>LIABILITIES</b>		
	<b>I. Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	-	-
	(b) Provisions	21.85	21.85
	(c) Deferred Tax Liabilities (Net)	-	-
		<b>21.85</b>	<b>21.85</b>
	<b>II. Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	-	1.48
	(iii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	251.84	150.06
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,349.66	1,046.24
	(iv) Other Financial Liabilities	9.58	7.78
	(b) Current Tax Liabilities (Net)	-	-
	(c) Provisions	214.78	52.62
	(d) Other current liabilities	504.31	2.39
		<b>3,330.17</b>	<b>1,260.57</b>
	<b>Total Liabilities</b>	<b>3,352.02</b>	<b>1,282.43</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4,426.20</b>	<b>2,156.02</b>

By and on behalf of the Board  
 for Phaarmasia Limited

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

Place: Hyderabad  
 Date: 14-11-2025



**Phaarmasia Limited**  
**Cash Flow Statement For The Half Year Ended 31 March 2025**

(Rs. In Lakhs)

PARTICULARS	Half Year ended 30 September 2025	Year ended 31 March 2025
	Unaudited	Audited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit as per Profit & Loss A/c	201.12	(160.27)
Adjustment for :		
Depreciation	11.84	32.02
Interest Income	(4.14)	(4.69)
Finance Costs	2.76	1.58
Fair Value Measurement of Lease Deposit	(0.07)	(0.54)
<b>Net Operating Profit Before Working Capital Changes</b>	<b>211.51</b>	<b>(131.90)</b>
Adjustment for :		
Trade & Other Receivables	(1,064.80)	493.47
Changes in inventory	(651.16)	544.30
Other Current Assets	9.49	(88.72)
Other Financial assets	5.07	(0.00)
Other non current asset	(566.98)	(1.50)
Trade payables	1,405.20	(811.34)
Other financial liabilities	1.80	(1.07)
Other current liabilities	501.92	(3.61)
Provisions	163.06	0.01
<b>Net Cash from Operating Activities</b>	<b>15.12</b>	<b>(0.36)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase)/Sale of Property, plant and equipment and Intangible assets	(8.43)	(16.80)
Interest received	4.14	4.69
<b>Net Cash from Investing Activities</b>	<b>(4.29)</b>	<b>(12.11)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
From Bank Borrowings		
Finance Cost	(2.76)	(1.58)
Principle (Repayment)/Addition of Lease Liability	(1.48)	(12.93)
Proceeds from long term borrowings	-	-
<b>Net Cash from Financing Activities</b>	<b>(4.24)</b>	<b>(14.51)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>6.59</b>	<b>(26.98)</b>
Add : Opening Cash & Cash Equivalents	36.42	63.39
<b>Cash and Cash equivalents at the end of the year</b>	<b>43.01</b>	<b>36.42</b>
<b>1) Cash and Cash equivalents includes:</b>		
<b>Particulars</b>	<b>Half Year ended 30 September 2025</b>	<b>Year ended 31 March 2025</b>
Cash on hand	0.14	0.18
<b>Cash Equivalents</b>		
Current Accounts	26.79	20.67
Other Bank Balances	16.07	15.57
<b>Total</b>	<b>43.01</b>	<b>36.42</b>

Place: Hyderabad  
Date: 14-11-2025

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  
**Un-Audited Financial Results for the Quarter and Half Year Ended 30 September 2025**

(Rs. In Lakhs)

S No	Particulars	Quarter Ended			Half Year ended		Year ended
		30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	<b>Income</b>						
	a) Revenue from Operations	1,655.09	687.36	592.53	2,342.45	1,421.72	2,436.88
	b) Other Income	13.96	31.52	22.47	45.48	37.22	74.63
	<b>Total Income</b>	<b>1,669.05</b>	<b>718.88</b>	<b>615.00</b>	<b>2,387.93</b>	<b>1,458.94</b>	<b>2,511.51</b>
2	<b>Expenses</b>						
	a) Cost of materials Consumed	1,300.43	566.84	386.29	1,867.27	1,082.18	1,837.53
	b) Changes in inventories	(251.21)	(76.75)	122.56	(327.96)	52.16	108.17
	c) Employee benefits expense	62.78	43.12	43.36	105.90	88.15	191.10
	d) Finance costs	0.05	2.71	0.26	2.76	0.61	1.58
	e) Depreciation and amortization expenses	5.45	6.39	8.01	11.84	15.94	32.02
	f) Other expenses	381.73	145.27	119.03	527.00	259.52	501.38
	<b>Total Expenses</b>	<b>1,499.23</b>	<b>687.58</b>	<b>679.52</b>	<b>2,186.81</b>	<b>1,498.57</b>	<b>2,671.78</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>169.82</b>	<b>31.31</b>	<b>(64.52)</b>	<b>201.12</b>	<b>(39.63)</b>	<b>(160.27)</b>
4	<b>Tax expenses</b>						
	- Income Tax	-	-	-	-	-	-
	- Deferred Tax	(3.77)	4.29	(0.37)	0.52	(3.12)	(1.33)
5	<b>Net Profit /(Loss)for the period (3-4)</b>	<b>173.59</b>	<b>27.02</b>	<b>(64.15)</b>	<b>200.60</b>	<b>(36.51)</b>	<b>(158.94)</b>
6	<b>Other comprehensive income</b>						
	a) (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	3.60
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(0.91)
	b) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified	-	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.69</b>
7	<b>Total Comprehensive income (5 +6)</b>	<b>173.59</b>	<b>27.02</b>	<b>(64.15)</b>	<b>200.60</b>	<b>(36.51)</b>	<b>(156.25)</b>
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	-	-	-	-	-	190.89
10	Earnings per share (Face Value of Rs.10/- each)						
	(a) Basic (In Rs.)	2.54	0.40	(0.94)	2.94	(0.53)	(2.33)
	(b) Diluted (In Rs.)	2.54	0.40	(0.94)	2.94	(0.53)	(2.33)

- The above unaudited financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section133 of the Companies Act 2013 with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- The above unaudited results have been reviewed by the Audit Committee at its meeting held on 14 November 2025 of the board and approved by the Board of Directors of the Company at their meeting held on 14th November 2025.
- 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 results for the Quarter and Half Year ended 30 September 2025 are also available on website of BSE Limited and on the Company's website.

Place: Hyderabad  
 Date: 14-11-2025

By and on behalf of the Board  
 for Phaarmasia Limited  
  
 Y.N. Bhaskar Rao  
 Whole Time Director  
 DIN: 00019062





**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

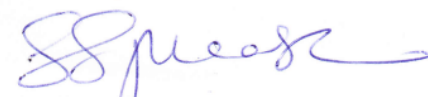
The Board of Directors of  
**PHAARMASIA LIMITED**

We have reviewed the accompanying statement of unaudited financial results of **M/s PHAARMASIA LIMITED** ('The Company') for the half year ended 30<sup>th</sup> September, 2025 and for the period from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September 2025. 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 : 25202710BMKXBL4625**

Place: Hyderabad

Date: 14/11/2025