



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: 14th November, 2025

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

Ref: Company Scrip Code: 523620

Dear Sir/Ma'am,

Sub: Financial Results for the Quarter and Half Year ended 30th September 2025 — 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 Friday, 14th day of November, 2025; commenced at 05:00 P.M. and ended at 06:15 P.M, inter alia, considered and approved the financial results for the quarter and Half year ended 30th September, 2025.

A copy of financial results for the quarter and Half year ended 30th September, 2025, along with the Limited Review Report.

Kindly take the same on record and acknowledge receipt.

Thanking You,

for Phaarmasia Limited

Urvashi Bhatia
Company Secretary & Compliance Officer
Membership No.: A46877



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Date:14-11-2025

**To
The Board of Directors
Phaarmasia Limited**

Dear All,

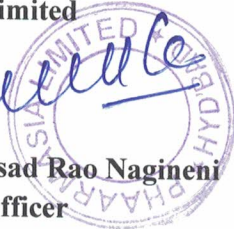
Sub: Certificate under 33(2) (a) of SEBI (LODR), 2015.

This is to certify that the financial results of the Company for the quarter and half yearly ended September 30, 2025, 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 Vara Prasad Rao Nagineni
Chief Financial Officer



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
	ASSETS		
1	Non-Current Assets		
	(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
	Total Non current Assets (A)	1,892.10	1,334.98
2	Current Assets		
	(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
	Total Non current Assets (B)	2,534.10	821.05
	TOTAL ASSETS (A+B)	4,426.20	2,156.02
	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	682.70	682.70
	(b) Other Equity	391.47	190.89
	Total Equity	1,074.17	873.59
2	LIABILITIES		
	I. Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liability	-	-
	(b) Provisions	21.85	21.85
	(c) Deferred Tax Liabilities (Net)	-	-
		21.85	21.85
	II. Current Liabilities		
	(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
		3,330.17	1,260.57
	Total Liabilities	3,352.02	1,282.43
	TOTAL EQUITY AND LIABILITIES	4,426.20	2,156.02


By and on behalf of the Board
 for Phaarmasia Limited

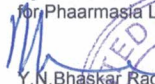
Y.N.Bhaskar Rao
 Whole Time Director
 DIN: 00019052

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
A) CASH FLOW FROM OPERATING ACTIVITIES		
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)
Net Operating Profit Before Working Capital Changes	211.51	(131.90)
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
Net Cash from Operating Activities	15.12	(0.36)
B) CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Sale of Property, plant and equipment and Intangible assets	(8.43)	(16.80)
Interest received	4.14	4.69
Net Cash from Investing Activities	(4.29)	(12.11)
C) CASH FLOW FROM FINANCING ACTIVITIES		
From Bank Borrowings		
Finance Cost	(2.76)	(1.58)
Principle (Repayment)/Addition of Lease Liability	(1.48)	(12.93)
Proceeds from long term borrowings	-	-
Net Cash from Financing Activities	(4.24)	(14.51)
Net Increase in Cash & Cash Equivalents	6.59	(26.98)
Add : Opening Cash & Cash Equivalents	36.42	63.39
Cash and Cash equivalents at the end of the year	43.01	36.42
1) Cash and Cash equivalents includes:		
Particulars	Half Year ended 30 September 2025	Year ended 31 March 2025
Cash on hand	0.14	0.18
Cash Equivalents		
Current Accounts	26.79	20.67
Other Bank Balances	16.07	15.57
Total	43.01	36.42
<div style="display: flex; justify-content: space-between; align-items: flex-end; padding-top: 20px;"> <div> <p>Place: Hyderabad Date: 14-11-2025</p> </div> <div style="text-align: right;"> <p>By and on behalf of the Board for Phaarmasia Limited</p> <p> Y.N. Bhaskar Rao Whole Time Director DIN: 00019052</p> </div> </div>		

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	Income						
	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
	Total Income	1,669.05	718.88	615.00	2,387.93	1,458.94	2,511.51
2	Expenses						
	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
	Total Expenses	1,499.23	687.58	679.52	2,186.81	1,498.57	2,671.78
3	Profit/(Loss) before tax (1-2)	169.82	31.31	(64.52)	201.12	(39.63)	(160.27)
4	Tax expenses						
	- Income Tax	-	-	-	-	-	-
	- Deferred Tax	(3.77)	4.29	(0.37)	0.52	(3.12)	(1.33)
5	Net Profit /(Loss)for the period (3-4)	173.59	27.02	(64.15)	200.60	(36.51)	(158.94)
6	Other comprehensive income						
	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	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	2.69
7	Total Comprehensive income (5 +6)	173.59	27.02	(64.15)	200.60	(36.51)	(156.25)
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)
1 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. 2 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. 3 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. 4 The entire operations of the Company relate to only one segment . Hence, segmental reporting as per IND AS-108 is not applicable. 5 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: 00019052					

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

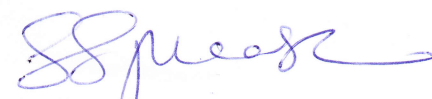
The Board of Directors of
PHAARMASIA LIMITED

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