



Date: 29<sup>th</sup> May, 2026

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 year ended 31<sup>st</sup> March 2026 — 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, 29<sup>th</sup> day of May, 2026; commenced at 04:30 P.M. and ended at 05:30 P.M, inter alia, considered and approved the financial results for the quarter and year ended 31<sup>st</sup> March, 2026.

A copy of financial results for the quarter and year ended 31<sup>st</sup> March, 2026, along with copy of financial statements and Audit Report are attached.

Kindly take the same on record and acknowledge receipt.

**Thanking You,**

*for Phaarmasia Limited*

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



**PHAARMASIA**

*Phaarmasia Ltd.*

147, Phase V, IDA, Jeedimetla, Hyderabad - 500 055, INDIA  
Tel : 91-40-23095002 / 23095690, Fax : 91-40-23097325  
E-mail : phaarmasia@2@gmail.com, www.phaarmasia.in  
CIN : L24239TG1981PLC002915

Date: 29.05.2026

To  
The General Manager,  
Listing Department,  
BSE LIMITED  
Dept. of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400001

Dear Sirs/Madam,

**Subject: Declaration with respect to Audit Report with unmodified opinion to the Annual Audited (Standalone) Financial Results for the financial year ended March 31, 2026 pursuant to Regulation 33 (3) (d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref: Company Scrip Code: 523620**

**DECLARATION**

I, Naga Bhaskarrao Yallapragada, Whole-time Director of Phaarmasia Limited (CIN: L24239TG1981PLC002915) having its Registered office at P No. 147, IDA, Phase V, IDA Jeedimetla, Hyderabad, Tirumalagiri, Telangana, India, 500055 hereby declares that, the Statutory Auditors of the Company, M/s. Sathuluri & Co (FRN: 006383S), have issued an Audit Report with an unmodified opinion on the annual audited Financial Results of the Company for Financial year ended 31<sup>st</sup> March, 2026.

This Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulation, 2016 vide notification No. SEBI/LADNRO/ GN/2016-17/001 dated May 25, 2016 and Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this declaration on your records.

Yours Sincerely,  
for **PHAARMASIA LIMITED**

  
**NAGA BHASKARRAO YALLAPRAGADA**  
**WHOLE-TIME DIRECTOR**  
**DIN: 00019052**





**PHAARMASIA**

*Phaarmasia Ltd.*

147, Phase V, 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:29-05-2026

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 year ended March 31st, 2026, 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



*Phaarmasia Ltd.*

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**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF QUARTERLY AND ANNUAL  
FINANCIAL RESULTS**

**TO  
THE BOARD OF DIRECTORS,  
M/s. PHAARMASIA LIMITED, HYDERABAD.**

**Opinion**

We have audited the accompanying quarterly financial results of **M/s. PHAARMASIA LIMITED** (the company) for the quarter ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31<sup>st</sup> March, 2026 and the year to date results for the period from 1<sup>st</sup> April, 2025 to 31<sup>st</sup> March, 2026.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Management's Responsibilities for the financial results**

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the financial results for the quarter and year ended 31<sup>st</sup> March, 2026**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the financial results.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors:

- (i) In planning the scope of our audit work and in evaluating the results of our work and
- (ii) To evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

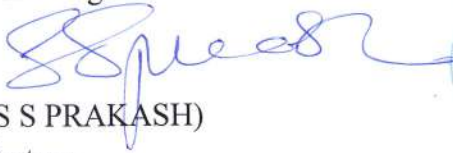


We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations. Our opinion on the statement is not modified in respect of this matter.

For. SATHULURI & CO  
Chartered Accountants  
Firm Regn. No.: 006383S



(S S PRAKASH)  
Partner  
M No. 202710



UDIN: 26202710WNZQKR9373

Place: Hyderabad  
Date: 29-05-2026

**Phaarmasia Limited**

Regd. Office: Plot No.147 Phase V, I.D.A. Jeedimetla, Hyderabad - 500 055, Telangana  
(CIN: L24239TG1981PLC002915)

Website:phaarmasia.in, Email: Phaarmasia@gmail.com, Phone No.040-23095002

**Audited Financial Results for the Quarter and Year Ended 31 March 2026**

(Rs. In Lakhs)

S No	Particulars	Quarter Ended			Year to date ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	<b>Income</b>					
	a) Revenue from Operations	773.19	1,605.11	542.99	4,720.75	2,436.88
	b) Other Income	34.46	16.19	18.45	96.13	74.63
	<b>Total Income</b>	<b>807.65</b>	<b>1,621.30</b>	<b>561.44</b>	<b>4,816.88</b>	<b>2,511.51</b>
2	<b>Expenses</b>					
	a) Cost of materials Consumed	607.52	847.22	397.87	3,322.01	1,837.53
	b) Changes in inventories	19.84	336.53	19.89	28.41	108.17
	c) Employee benefits expense	95.10	88.15	63.81	289.15	191.10
	d) Finance costs	17.52	1.78	0.21	22.06	1.58
	e) Depreciation and amortization expenses	3.98	5.62	7.90	21.44	32.02
	f) Other expenses	117.31	249.42	123.09	893.73	501.38
	<b>Total Expenses</b>	<b>861.27</b>	<b>1,528.73</b>	<b>612.77</b>	<b>4,576.80</b>	<b>2,671.78</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>(53.61)</b>	<b>92.57</b>	<b>(51.33)</b>	<b>240.09</b>	<b>(160.27)</b>
4	<b>Exceptional Items</b>					
	Profit/Loss on sale of Land and Building	-	1,898.70	-	1,898.70	-
5	<b>Profit/Loss after Exceptional item before tax (3+4)</b>	<b>(53.61)</b>	<b>1,991.27</b>	<b>(51.33)</b>	<b>2,138.78</b>	<b>(160.27)</b>
6	<b>Tax expenses</b>					
	- Income Tax	0.00	371.04	-	371.04	-
	- Deferred Tax	16.69	(6.75)	1.17	10.46	(1.33)
	Income TAX Paid Earlier Years	-	-	-	-	-
7	<b>Net Profit /(Loss)for the period (5+6)</b>	<b>(70.31)</b>	<b>1,626.98</b>	<b>(52.50)</b>	<b>1,757.28</b>	<b>(158.94)</b>
8	<b>Other comprehensive income</b>					
	a) (i) Items that will not be reclassified to profit or loss	1.92	-	3.60	1.92	3.60
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-0.48	-	(0.91)	-0.48	(0.91)
	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>1.44</b>	<b>-</b>	<b>2.69</b>	<b>1.44</b>	<b>2.69</b>
9	<b>Total Comprehensive income (7+8)</b>	<b>(68.87)</b>	<b>1,626.98</b>	<b>(49.81)</b>	<b>1,758.72</b>	<b>(156.25)</b>
10	<b>Paid-up Equity Share Capital</b> (Rs.10/- per Equity Share)	682.70	682.70	682.70	682.70	682.70
11	<b>Other Equity</b>	-	-	-	1,526.98	190.90
12	<b>Earnings per share</b> (Face Value of Rs. 10/- each)					
	(a) Basic (In Rs.)	(1.03)	23.83	(0.77)	25.74	(2.33)
	(b) Diluted (In Rs.)	(1.03)	23.83	(0.77)	25.74	(2.33)

- 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 29-05-2026
- The Financial results are audited by the statutory auditors as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 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 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.
- During the quarter ended 31st December 2025 the company has transferred one of its unit.Profit on sale of a Property , Plant & Equipment is recognized in the Statement of Profit and Loss and is presented under "Exceptional Item" depending on materiality and non-recurring nature.

By and on behalf of the Board  
for Phaarmasia Limited

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



Place: Hyderabad  
Date: 29-05-2026

**Phaarmasia Limited**

Regd. Office: Plot No.147 Phase V, I.D.A. Jeedimetla, Hyderabad - 500 055, Telangana

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**STATEMENT OF ASSETS AND LIABILITIES**

**Balance Sheet as at 31st March 2026**

(Rs. In Lakhs)

S.no.	Particulars	As at 31 March 2026	As at 31 March 2025
		Audited	Audited
	<b>ASSETS</b>		
1	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	102.69	1,227.73
	(b) Other Intangible Assets	3.35	3.35
	(c) ROU Asset	-	1.26
	(d) Financial Assets;		
	(i) Investments	-	5.94
	(ii) Other financial assets	-	8.54
	(e) Deferred Tax Assets (Net)	0.00	88.15
	(f) Other non-current assets	226.51	88.15
	<b>Total Non current Assets (A)</b>	<b>332.55</b>	<b>1,334.97</b>
2	<b>Current Assets</b>		
	(a) Inventories	436.32	305.71
	(b) Financial Assets;		
	(i) Investments		
	(ii) Trade Receivables	513.27	311.05
	(iii) Cash and cash Equivalents	31.97	20.85
	(iv) Bank balances other than cash and cash equivalents	1,066.53	15.57
	(c) Current Tax Assets (Net)		
	(d) Other current assets	625.50	167.86
	<b>Total Non current Assets (B)</b>	<b>2,673.60</b>	<b>821.05</b>
	<b>TOTAL ASSETS (A+B)</b>	<b>3,006.15</b>	<b>2,156.01</b>
	<b>EQUITY AND LIABILITIES</b>		
1	<b>Equity</b>		
	(a) Equity Share Capital	682.70	682.70
	(b) Other Equity	1,526.98	190.90
	<b>Total Equity</b>	<b>2,209.68</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	22.24	21.85
	(c) Deferred Tax Liabilities (Net)	2.40	-
		<b>24.65</b>	<b>21.85</b>
	<b>ii. Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	112.22	-
	(ii) Lease Liability	-	1.48
	(iii) Trade Payables		
	(A) total outstanding dues of micro enterprises and small enterprises; and	103.94	150.06
	(B) total outstanding dues of creditors other than micro enterprises and small enterprises	107.82	1,046.25
	(iv) Other Financial Liabilities	5.89	7.78
	(b) Current Tax Liabilities (Net)	371.04	-
	(c) Provisions	58.62	52.62
	(d) Other current liabilities	12.29	2.39
		<b>771.83</b>	<b>1,260.58</b>
	<b>Total Liabilities</b>	<b>796.48</b>	<b>1,282.43</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,006.15</b>	<b>2,156.01</b>

By and on behalf of the Board  
for Phaarmasia Limited

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



Place: Hyderabad  
Date: 29-05-2025


**Phaarmasia Limited**  
**Cash Flow Statement For The Year Ended 31 March 2026**

Rs. In Lakhs

PARTICULARS	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>	<b>2,138.78</b>	<b>(160.27)</b>
Net Profit as per Profit & Loss A/c		
Adjustment for :	21.44	32.02
Depreciation	(31.65)	(4.69)
Interest Income	22.06	1.58
Finance Costs	-	(0.54)
Fair Value Measurement of Lease Deposit	(1,898.70)	-
Profit on sale of property, plant and equipment		
<b>Net Operating Profit Before Working Capital Changes</b>	<b>251.93</b>	<b>(131.90)</b>
Adjustment for :	(202.22)	493.47
Trade & Other Receivables	(130.61)	544.30
Changes in inventory	(457.64)	(88.72)
Other Current Assets	5.94	(0.00)
Other Financial assets	(138.36)	(1.50)
Other non current asset	(984.55)	(811.34)
Trade payables	(1.89)	(1.07)
Other financial liabilities	9.91	(3.61)
Other current liabilities	6.40	0.01
Provisions		-
Direct taxes paid	(1,641.10)	(0.36)
<b>Net Cash from Operating Activities</b>		
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
(Purchase)/proceeds from Sale of Property, plant and equipment	2,582.86	(16.80)
Interest received	31.65	4.69
<b>Net Cash from Investing Activities</b>	<b>2,614.51</b>	<b>(12.11)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
From Bank Borrowings		
Finance Cost	(22.06)	(1.58)
Principle (Repayment)/Addition of lease liability	(1.48)	(12.93)
Proceeds Short term borrowings	112.22	-
<b>Net Cash from Financing Activities</b>	<b>88.68</b>	<b>(14.51)</b>
<b>Net Increase in Cash &amp; Cash Equivalents</b>	<b>1,062.09</b>	<b>(26.97)</b>
Add : Opening Cash & Cash Equivalents	36.42	63.39
<b>Cash and Cash equivalents at the end of the year</b>	<b>1,098.51</b>	<b>36.42</b>

**1) Cash and Cash equivalents includes:**

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
Cash on hand	0.03	0.18
<b>Cash Equivalents</b>		
Current Accounts	31.94	20.67
Other Bank Balances	1,066.53	15.57
<b>Total</b>	<b>1,098.51</b>	<b>36.42</b>

By and on behalf of the Board  
  
**V.N. Bhaskar Rao**  
 Whole Time Director  
 DIN: 09019052

Place: Hyderabad

Date: 28.05.2026