

ANUH PHARMA LTD.

CIN: L24230MH1960PLC011586

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

(Rs. in Lakhs)

Sr. No.	Particulars	3 months ended 30/06/2021	3 months ended 31/03/2021	3 months ended 30/06/2020	12 months ended 31/03/2021
		Unaudited	Audited	Unaudited	Audited
(1)	(2)	(3)	(4)	(5)	(6)
I.	Revenue from operations	11,727.17	9,714.69	12,424.77	43,196.01
II.	Other income	192.45	155.99	309.64	1,053.82
III.	Total Revenue (I + II)	11,919.62	9,870.68	12,734.41	44,249.83
IV.	Expenses:				
	Cost of materials consumed	9,015.57	8,150.95	6,676.20	32,400.19
	Purchases of Stock-in-Trade	402.52	157.15	173.75	348.31
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	68.31	(432.98)	1,753.09	231.31
	Employee benefits expense	369.51	330.06	344.29	1,429.12
	Finance costs	17.59	15.14	44.80	149.45
	Depreciation and amortization expense	299.14	381.25	373.04	1,507.58
	Other expenses	1,035.55	1,103.04	1,139.08	4,328.73
	Total expenses (IV)	11,208.19	9,704.61	10,504.25	40,394.69
V.	Profit / (Loss) before exceptional and items and tax (III - IV)	711.43	166.07	2,230.16	3,855.14
VI.	Exceptional items	-	-	-	-
VII.	Profit / (Loss) before tax (V - VI)	711.43	166.07	2,230.16	3,855.14
VIII.	Tax expense:				
	(1) Current tax	174.00	63.83	549.00	930.83
	(2) Deferred tax	(21.60)	(3.12)	9.06	65.01
	(3) MAT Credit (Entitlement)/ Utilised	-	15.67	-	15.67
		152.40	76.38	558.06	1,011.51
IX.	Profit/(Loss) after Tax (VII-VIII)	559.03	89.69	1,672.10	2,843.63
X.	Other Comprehensive Income (net of Tax)				
	(i) Items that will not be reclassified to profit or loss	(3.49)	7.93	10.59	-
	(ii) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (net of Tax)	(3.49)	7.93	10.59	-
XI.	Total Comprehensive Income for the period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	555.54	97.62	1,682.69	2,843.63
	Paid up Equity Share Capital (Face value ₹ 5/- each)	2,505.60	2,505.60	1,252.80	2,505.60
	Other Equity (excluding revaluation reserves)				16,558.75
XII.	Earnings per equity share (Non annualised) (In Rs.) (Refer note no.3)				
	(1) Basic	1.12	0.18	3.34	5.67
	(2) Diluted	1.12	0.18	3.34	5.67

See accompanying notes to the financial results



Notes:-

1. The results of the quarter ended June 30, 2021 were reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 06th August, 2021. The Statutory Auditors of the Company carried out a "Limited Review" of the financial results for quarter ended 30th June, 2021.

2. Other Financial indicators

(Rs. in Lakhs)

Particulars	3 months ended 30/06/2021	3 months ended 31/03/2021	3 months ended 30/06/2020	12 months ended 31/03/2021
EBITDA	1,028.16	562.46	2,648.00	5,512.17
% of EBITDA Margin	8.77	5.79	21.31	12.76
FOREX (Gain) / Loss	79.74	(1.42)	120.80	(30.16)
MTM on Mutual Fund Investment (Gain) / Loss	(58.31)	(34.67)	(32.27)	(109.55)
EBITDA (Adjusted to Forex (gain) / loss and Mark to Market (gain) / loss on Investment in Mutual funds)	1,049.59	526.37	2,736.53	5,372.46
% of Adjusted EBITDA Margin	8.95	5.42	22.02	12.44

3. On 22/09/2020, the Company passed a circular resolution for allotment of 2,50,56,000 Equity Shares of Rs. 5/- each as fully paid-up Bonus Equity Shares in the ratio of 1:1 to all registered shareholders as on the record date. Consequently, in accordance with Ind AS 33 "Earnings per Share", the basic and diluted earnings per share for all the periods presented above have been adjusted to give effect to the aforesaid issue of Bonus Shares.

4. The Company has made tax provision as per the option permitted under section 115BAA of the Income Tax Act, 1961. Accordingly the company has recognised Provision for income tax for the quarter ended June 30, 2021 and remeasured its deferred tax asset and liabilities based on the rates prescribed in said section. The full impact of this change has been recognised in the statement of Profit and loss. However the final decision for exercising the option permitted under section 115BAA of the income tax act, 1961 will be finalised at the time of filing the Income tax return for the financial year ending on 31st March, 2022.

5. The figures for the quarter ended 31st March, 2021 are balancing figures between the audited figures in respect of the full financial year and the published year to date figures upto the third quarter of the relevant financial year.

6. The Company has identified Bulk drug and Chemicals as its only primary reportable segment in accordance with the requirements of Ind AS 108, 'Operating Segments'. Accordingly, no-separate segment information has been provided.

7. Previous period's figures have been regrouped and reclassified, wherever necessary, to correspond with those of the current period.

For Anuh Pharma Ltd.

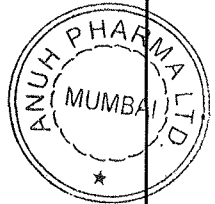


Ritesh Shah
Joint Managing Director
(DIN: 02496729)

For Anuh Pharma Ltd.



Vivek Shah
Joint Managing Director
(DIN: 02878724)



Place : Mumbai

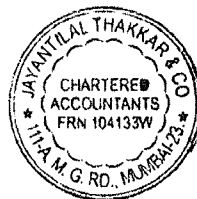
Dated : 06th August, 2021

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

TO THE BOARD OF DIRECTORS
Anuh Pharma Limited

1. We have reviewed the accompanying statement of unaudited financial results of Anuh Pharma Limited (the "Company") for the quarter ended 30th June, 2021 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as 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 aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

PLACE: Mumbai
DATE: 6th August, 2021



For JAYANTILAL THAKKAR & CO.
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 104133W)

V. A. Merchant

VIRAL A. MERCHANT
PARTNER

MEMBERSHIP NO. 116279

UDIN: 2116279AAADA8761