

14th February 2024

To
The Corporate Relations Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001.

Dear Sir/Madam,

Sub: Submission of Un-Audited Financial Results under regulation 30 and 33 of SEBI (LODR) Regulations, 2015.

Scrip Code: 524636 | Scrip Symbol: OXYGENTAPH

This is to inform you that the Board of Directors of the Company at its meeting held on this day i.e. 14th February 2024 has, inter alia, approved Un-Audited Financial Results for the Third Quarter and Nine Months ended on 31st December, 2023 as recommended by the Audit Committee and reviewed by the Statutory Auditors.

Further please find enclosed herewith the following documents in terms of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015:

1. Un-Audited Financial Results of the Company for the Third Quarter and Nine Months ended on 31st December, 2023.
2. Limited Review Report on Un-Audited financial results for the Third quarter and Nine Months ended on 31st December, 2023 issued by the Statutory Auditors of the Company.

The meeting commenced at 04.00 P.M. and concluded at 05.00 P.M.

This is for your information and necessary records.

Thanking you,

Yours faithfully,
For Oxygenta Pharmaceutical Limited
(Formerly known as S.S. Organics Ltd.)

Name: Sai Sudhakar Vankineni

Designation: Managing Director

DIN.: 00733001

OXYGENTA PHARMACEUTICAL LIMITED
(Formerly Known as S. S. ORGANICS LIMITED)

CIN : L24110TG1990PLC012038

Regd Office: Survey No. 252/1, Aroor Village, Sadasivapet Mandal, Sangareddy Dist, Telangana State

Corp Office: Plot no: 43, Sy no. 55 to 58, The Park View 1st Floor, Lumbini Avenue, Gachibowli, Hyderabad – 500032

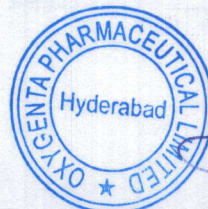
Website: www.oxygentapharma.com, Email Ids: md@oxygentapharma.com, cs@oxygentapharma.com, Mob : 8688816441

UN-AUDITED FINANCIAL RESULTS FOR THE THIRD QUARTER AND NINE MONTHS ENDED 31ST DECEMBER-2023

S. No	Particulars	(Rupees in Lakhs except for EPS)					
		QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31-12-2023 (Unaudited)	30-09-2023 (Unaudited)	31-12-2022 (Unaudited)	31-12-2023 (Unaudited)	31-12-2022 (Unaudited)	31-03-2023 (Audited)
1	Income from Operations						
	(a) Net Sales/Income from Operations (net of excise duty)	914.99	1,307.59	785.20	2,908.97	2,280.16	3,098.75
	(b) Other Operating Income	2.836	0.12	1.68	2.96	1.68	1.78
	Total income from operations (net)	917.83	1,307.71	786.88	2,911.93	2,281.85	3,100.52
2	Expenses						
	(a) Cost of materials consumed	624.90	1,167.65	812.30	2,601.35	2,077.84	2,812.61
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	179.82	(13.69)	(195.78)	59.06	(385.72)	(463.48)
	(d) Direct Manufacturing Expenses	298.05	298.64	331.58	891.01	867.96	1,172.55
	(e) Employee benefit expense	24.30	32.59	27.13	74.68	70.28	124.23
	(f) Finance Costs	36.39	34.10	19.80	99.90	54.69	148.75
	(f) Depreciation and amortisation expense	68.85	83.40	40.00	202.25	120.00	205.18
	(g) Other expenses	34.99	20.00	42.59	91.10	136.81	164.53
	Total expenses	1,267.30	1,622.68	1,077.62	4,019.35	2,941.86	4,164.36
3	Profit from operations before other income and exceptional items (1-2)	(349.46)	(314.97)	(290.74)	(1,107.42)	(660.02)	(1,063.83)
4	Other income						
5	Profit from ordinary activities before exceptional items (3+4)	(349.46)	(314.97)	(290.74)	(1,107.42)	(660.02)	(1,063.83)
6	Exceptional (expenses)/income	(5.14)	(3.02)	(34.31)	(21.04)	(68.00)	(73.43)
7	Profit / (Loss) from ordinary activities before tax (7+ 8)	(312.51)	(317.99)	(325.04)	(1,086.38)	(728.02)	(1,137.27)
8	Tax (expense)/credit						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	23.03	(1.99)		21.05		19.83
9	Net Profit / (Loss) from ordinary activities after tax	(335.55)	(316.00)	(325.04)	(1,107.42)	(728.02)	(1,157.10)
10	Extraordinary items (net of tax expense)						
11	Net Profit / (Loss) for the period (11+ 12)	(335.55)	(316.00)	(325.04)	(1,107.42)	(728.02)	(1,157.10)
12	Other Comprehensive Income						
13	Total Comprehensive Income	(335.55)	(316.00)	(325.04)	(1,107.42)	(728.02)	(1,157.10)
14	Share of Profit/(loss) of associates						
15	Minority interest						
16	Paid-up equity share capital	3,348.35	3,348.35	1,420.13	3,348.35	1,420.13	1,420.13
	(face value Rs. 10/-)						
17.i	Earnings per share (before extraordinary items)						
	(of Rs.10/- each) (not annualised):						
	(a) Basic	(0.99)	(0.87)	(2.29)	(3.51)	(5.13)	(8.15)
	(b) Diluted	(0.94)	(0.76)	(2.29)	(3.35)	(5.13)	(8.15)
17.ii	Earnings per share (after extraordinary items)						
	(of Rs.10/- each) (not annualised):						
	(a) Basic	(0.99)	(0.87)	(2.29)	(3.51)	(5.13)	(8.15)
	(b) Diluted	(0.94)	(0.76)	(2.29)	(3.35)	(5.13)	(8.15)

Notes

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 14th February, 2024 at Corporate office, Plot no: 43, Sy no. 55 to 58, The Park View 1st Floor, Lumbini Avenue, Gachibowli, Hyderabad – 500032.
- The Statutory Auditors of the Company have carried out "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 financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
- The Entire operations of the Company relate to only one segment i.e Manufacturing of Pharmaceutical Products., Hence, segmental reporting as per IND AS-108 is not made.
- Total Turnover for the current quarter reported Rs 914.99 Lakhs compared to Rs. 785.20 for the corresponding quarter of the previous year.
- The Loss before tax for the current quarter is Rs.312.51 Lakhs compared to Loss Before tax of Rs. 325.04 Lakhs for the corresponding quarter of the previous year
- Previous period/year figures have been regrouped and rearranged wherever necessary to facilitate comparison.



For and on behalf of the Board of Directors
OXYGENTA PHARMACEUTICAL LIMITED

(Formerly Known as S. S. ORGANICS LIMITED)

Sai Sudhakar

SAI SUDHAKAR VANKINENI

Managing Director

DIN :00733001

Date: 14-02-2024

Place: Hyderabad



A.M REDDY & D.R REDDY
Chartered Accountants

Independent Auditor's Review Report on Unaudited Quarterly Financial Results of OXYGENTA PHARMACEUTICAL LIMITED (Formerly Known as S. S. Organics Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
Oxygenta Pharmaceutical Limited.

1. We have reviewed the accompanying statement of unaudited financial results of Oxygenta Pharmaceutical Limited ("the Company") for the quarter ended December 31, 2023 and year to date results for the period October 1st, 2023 to December 31, 2023 ("the Statement") 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 ("the Regulation")
2. This Statement, which is the responsibility of the company's Management and approved by the Board of Directors, has been Prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 "Interim Financial Reporting", prescribed under Section 133 of the companies act, 2013 read with relevant rules issued there under and other recognized 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 of 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 financial results are free of material misstatements. A review 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 and Procedures performed as stated in Paragraph 3 as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Financial results prepared in accordance with the recognition and measurement principles laid down in IND AS 34, Prescribed under Section 133 of the Companies act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.M REDDY & D.R REDDY

Chartered Accountants

Firms Registration No: 009068S



D. Rama Krishna Reddy

Partner

Membership No. 209211

UDIN: 24209211BKHHRD5423

Place: Hyderabad

Date: February 14, 2024

