



Date: 14<sup>th</sup> August, 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., 14<sup>th</sup> August, 2024 has, inter alia, approved Un-Audited Financial Results for the First Quarter ended on 30<sup>th</sup> June, 2024 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 First Quarter ended on 30<sup>th</sup> June, 2024.
2. Limited Review Report for the Un-Audited Standalone Financial Results issued for the First Quarter ended on 30<sup>th</sup> June, 2024.

The meeting commenced at 05.00 P.M. and concluded at 08.00 P.M.

This is for your information and necessary records.  
Thanking you,

Yours faithfully,  
For **Oxygenta Pharmaceutical Limited**

**Sai Sudhakar Vankineni**  
**Managing Director**  
**DIN: 00733001**

**OXYGENTA PHARMACEUTICAL 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, Iumbini Avenue, Gachibowli

Hyderabad - 500 032, Telangana State

Website: www.ssorganics.co.in, Email Ids: md@ssorganics.co.in, cs@ssorganics.co.in, Phone Number: 040- 23559938

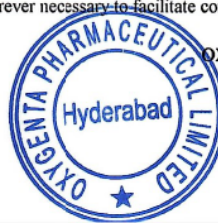
**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2024**

(Amt. in Rs. Lakhs Except EPS)

| SL No | PARTICULARS   | QUARTER ENDED   |                 | YEAR ENDED      |                   |
|-------|---|-----------------|-----------------|-----------------|-------------------|
|       |   | 30.06.2024      | 31.03.2024      | 30.06.2023      | 31.03.2024        |
|       |   | Un Audited      | Audited         | Un Audited      | Audited           |
|       | <b>Income from operations</b>   |                 |                 |                 |                   |
| 1     | a) Revenue from Operations  | 1,262.08        | 1,055.24        | 686.39          | 3,964.21          |
|       | b) Other Income   | 2.25            | 1.28            | -               | 4.24              |
|       | <b>Total Income from Operations (Net)</b>   | <b>1,264.33</b> | <b>1,056.52</b> | <b>686.39</b>   | <b>3,968.45</b>   |
| 2     | <b>Expenses:</b>  |                 |                 |                 |                   |
|       | a. Consumption of Materials   | 1,065.78        | 904.17          | 808.80          | 3,505.52          |
|       | b. Purchase of Stock in trade   | -               | -               | -               | -                 |
|       | c. Change in inventories of finished goods, WIP & stock-in-trade                  | (65.90)         | (211.74)        | (107.07)        | (152.68)          |
|       | d. Direct Manufacturing Expenses  | 195.22          | (147.16)        | 294.32          | 743.85            |
|       | e. Employment Benefit Expenses  | 148.18          | 524.69          | 17.80           | 599.37            |
|       | f. Finance Cost   | 40.68           | 59.49           | 29.41           | 159.39            |
|       | g. Depreciation and Amortization Expenses   | 64.94           | 63.82           | 50.00           | 266.07            |
|       | h. Other Expenditure  | 97.12           | 146.70          | 36.11           | 237.80            |
|       | <b>Total Expenses</b>   | <b>1,546.03</b> | <b>1,339.97</b> | <b>1,129.37</b> | <b>5,359.32</b>   |
| 3     | <b>Profit/(Loss) from Operations before Exceptional Items and Tax</b>             | <b>(281.70)</b> | <b>(283.45)</b> | <b>(442.98)</b> | <b>(1,390.87)</b> |
| 4     | Exceptional Items   | -               | 24.74           | (12.89)         | 3.70              |
| 5     | <b>Profit / (loss) Before Tax</b>   | <b>(281.70)</b> | <b>(258.71)</b> | <b>(455.87)</b> | <b>(1,387.17)</b> |
| 6     | <b>Tax Expenses</b>   |                 |                 |                 |                   |
|       | Current Tax   | -               | -               | -               | -                 |
|       | Deferred Tax  | (145.37)        | (1,060.29)      | -               | (1,039.24)        |
| 7     | <b>Net Profit/(Loss) for the period (A)</b>                                       | <b>(136.33)</b> | <b>801.58</b>   | <b>(455.87)</b> | <b>(347.93)</b>   |
| 8     | <b>Other comprehensive income</b>   |                 |                 |                 |                   |
|       | a) (i) Items that will not be reclassified to profit or loss                      | -               | 7.11            | -               | 7.11              |
|       | (ii) Income tax relating to items that will not be reclassified to profit or loss | -               | -               | -               | -                 |
|       | 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>(136.33)</b> | <b>808.69</b>   | <b>(455.87)</b> | <b>(340.82)</b>   |
| 9     | <b>Paid up Equity Share Capital</b>   |                 |                 |                 |                   |
|       | (Face value of Equity Rs 10/- per share )   | 3,548.35        | 3,348.35        | 3,348.35        | 3,348.35          |
| 10    | <b>Basic &amp; Diluted Earning per share (Rs.10/- per share) on (A) above</b>     |                 |                 |                 |                   |
|       | (a) Basic   | (0.39)          | 2.55            | (1.65)          | (1.09)            |
|       | (a) Diluted   | (0.37)          | 2.44            | (1.65)          | (1.04)            |

**NOTES:**

- The above results have been reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 14th August 2024 at
- The Statutory Auditors have Carried out Limited Review of the above results for the Quarter ended 30th June,2024
- The Above statement of financial Results are prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under section 133
- The Company Operates in a single segment and the results pertain to a single segment.
- On May 2, 2024, the Company initiated the issuance of 2,000,000 shares through a preferential allotment, pricing them at INR 16 each. This valuation included a face value of INR 10 per share, supplemented by a premium of INR 6. Following the completion of the subscription process, the formal allotment of these shares was successfully executed on May 21, 2024.
- On April 26, 2023, the Company issued a total of 12,837,200 share warrants on a preferential basis. As of the current date, 1,500,000 of these warrants remain pending for conversion into equity shares. The Company is closely monitoring the status of these pending conversions to ensure that they are completed in a timely and compliant manner.
- The company is in the process of fully identifying its MSME creditors; however, there are some remaining gaps in this identification. Payments to the identified MSME creditors have, in certain cases, not adhered to the MSME Act's stipulation of being settled within 45 days from the invoice date. Additionally, payments related to the outstanding balances as of April 1, 2024, have not been made within the required timeframe, which affects compliance with the relevant legal provisions. Furthermore, the company has not yet implemented a bill-to-bill adjustment process, which has delayed the preparation of an accurate aging schedule for its creditors. The company is actively working towards resolving these issues to ensure full compliance and transparency
- During the previous years, the Company made a payment of ₹41.93 lakhs. However, it has come to light that no interest has been accrued on this amount during the current quarter. This situation is not fully aligned with the requirements outlined in Section 186 of the Companies Act, 2013. The Company is reviewing this matter to ensure future compliance and alignment with statutory obligations.
- The Standalone Financial Results are reviewed by the Statutory auditors of the company as per Regulations 33 of the SEBI (Listing Obligations and
- Previous Period year figures have been regrouped and rearranged wherever necessary to facilitate comparison.



OXYGENTA PHARMACEUTICAL LIMITED

*Sai Sudhakar*

SAI SUDHAKAR VANKINENI

Managing Director

DIN :00733001

Place: Hyderabad

Date: 14-08-2024



**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 June 30, 2024 and year to date results for the period April 01, 2024, to June 30, 2024 (“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



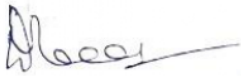
conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit Opinion.

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: 24209211BKHHS6830

Place: Hyderabad

Date: August 14, 2024

