



## BIOFIL CHEMICALS & PHARMACEUTICALS LIMITED

Regd. Office : 11/12, Sector-E, Sanwer Road, Industrial Area, Indore - 452 015.  
Tel. : 0731-2723016 E-mail : biofilchemicals@yahoo.com / bcplcompliance@gmail.com  
Factory : Plot No. 8, Sector - III, Kheda Industrial Area, Pithampur Distt. Dhar (M.P.) PIN - 454 775

Admn. Office : B-12/B, Industrial Estate, Pologround, Indore - 452 015 (M.P.)  
Tel. : 0731-2426700, 2426718 • CIN : L24233MP1985PLC002709

Date: 14<sup>th</sup> November 2022

|  |  |
|--|--|
| To,<br>The Company Secretary,<br>Corporate Compliance Department<br>The National Stock Exchange of India Limited<br>Bandra Kurla Complex, Mumbai | To,<br>The Company Secretary<br>Corporate Compliance Department<br>BSE Limited<br>Dalal Street, P.J. Tower, Mumbai |
|--|--|

**Sub: Outcome of Board Meeting held on Monday, 14<sup>th</sup> November, 2022 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**Ref:- BSE Scrip Code: 524396; NSE Symbol: BIOFILCHEM, ISIN : INE829A01014.**

Dear Sir/Madam

With reference to the above captioned subject, we would like to inform that Board of Directors of the Company in their meeting (Serial Number 03/2022-23) held on today, i.e Monday 14<sup>th</sup> day of November 2022, has inter alia, transacted following matters along with other routine businesses:

1. Approval of the Un-audited Financial Results of the Company for the Quarter and Half year ended on 30<sup>th</sup> September, 2022 with Segment results, Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report thereon along with other routine businesses. (Copy of results being submitted separately)
2. Approval of Appointment of Mr. Pawan Singh Rajput as a Chief Financial Officer as well as Key Managerial personal of the company with effect from 14<sup>th</sup> November, 2022.

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation 2015, Continual Disclosures regarding Change in Key Managerial Personnel (CFO) are being submitted separately.

The Meeting of Board of Directors commenced at 6.00 p.m. and concluded at 7.30 p.m.

This is for your information and record

Thanking You,

Yours faithfully

**FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED**

SHIKHA  
KHILWANI

Digitally signed by  
SHIKHA KHILWANI  
Date: 2022.11.14  
19:31:57 +05'30'

**Shikha Khilwani**  
**Company Secretary & Compliance Officer**



# BIOFIL CHEMICALS & PHARMACEUTICALS LIMITED

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Tel. : 0731-2426700, 2426718 • CIN : L24233MP1985PLC002709

Date: 14<sup>th</sup> November 2022

To,  
The Company Secretary,  
Corporate Compliance Department  
The National Stock Exchange of India Limited  
Bandra Kurla Complex, Mumbai

To,  
The Company Secretary  
Corporate Compliance Department  
BSE Limited  
Dalal Street, P.J. Tower, Mumbai

Sub: Submission of Un-Audited Financial Result for the quarter and half year ended on 30<sup>th</sup> September, 2022 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref:- BSE Scrip Code: 524396; NSE Symbol: BIOFILCHEM, ISIN : INE829A01014.

Dear Sir/Madam

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we are hereby enclosing Un-Audited Financial Results together with Limited Review Report thereon for the quarter and half year ended on 30<sup>th</sup> September, 2022 duly approved by the Board of Directors of the Company at its meeting held today i.e. Monday, 14<sup>th</sup> November, 2022.

Pursuant to the provisions of Regulation 33(f) & (g) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, we have also enclosed Statement of Assets and Liabilities and Cash Flow Statement for the half year ended on 30<sup>th</sup> September 2022.

Further, above Un-Audited Financial Statements shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The aforesaid Results shall also be uploaded on website of Stock Exchanges i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) and on the website of the Company at [www.biofilgroup.net](http://www.biofilgroup.net). The Extract of aforesaid results will be published in one Hindi (vernacular) and widely circulated English Newspaper.

You are requested to kindly take on above said results for your reference and record.

Yours Faithfully

For Biofil Chemicals and Pharmaceuticals Limited

Ramesh Shah

Chairman & Managing Director

(DIN No. 00028819)



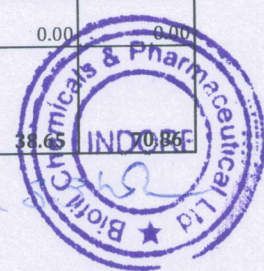
Encl: a/a



**Statement of Unaudited Financial Results for the quarter and Half Year ended 30th September 2022**

|      |   | Quarter Ended            |                          |  | Half Year Ended  |   | Previous Year Ended                  |
|------|---|--------------------------|--------------------------|--|--|---|--------------------------------------|
|      | Particulars   | 3 Month Ended 30/09/2022 | 3 Month Ended 30/06/2022 | Corresponding 3 months ended in the previous year (30/09/2021) | Year to date figures for current period ended (30/09/2022) | Year to date figures for the previous year ended (30/09/2021) | Previous year ended on March 31 2022 |
|      |   | Unaudited                | Unaudited                | Unaudited  | Unaudited  | Unaudited   | Audited                              |
| I    | Revenue from Operation  | 261.96                   | 1230.56                  | 1373.79  | 1492.52  | 1910.66   | 2238.23                              |
| II   | Other Income  | 2.35                     | 1.69                     | 3.11   | 4.03   | 5.17  | 15.03                                |
| III  | <b>Total Income (I + II)</b>  | <b>264.30</b>            | <b>1232.25</b>           | <b>1376.90</b>   | <b>1496.55</b>   | <b>1915.83</b>  | <b>2253.26</b>                       |
| IV   | <b>Expenses</b>   |                          |                          |  |  |   |                                      |
|      | (a) Cost of materials consumed  | 77.55                    | 65.65                    | 90.65  | 143.20   | 146.50  | 226.76                               |
|      | (b) Purchases of stock-in-trade   | 138.27                   | 1048.03                  | 1251.29  | 1186.30  | 1298.66   | 1360.27                              |
|      | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade   | (2.26)                   | 41.36                    | (38.84)  | 39.11  | 324.79  | 359.01                               |
|      | (d) Employee benefits expense   | 14.49                    | 15.09                    | 19.94  | 29.58  | 37.35   | 78.67                                |
|      | (e) Finance Cost  | 1.06                     | 1.12                     | 0.97   | 2.19   | 1.95  | 4.06                                 |
|      | (f) Depreciation and Amortisation Expense   | 10.69                    | 10.69                    | 10.30  | 21.37  | 20.59   | 42.75                                |
|      | (g) Other expenses  |                          |                          |  |  |   |                                      |
|      | 1. Manufacturing Expenses   | 10.90                    | 10.80                    | 7.44   | 21.69  | 14.31   | 41.48                                |
|      | 2. Administrative Expenses  | 5.73                     | 10.31                    | 4.74   | 16.04  | 16.19   | 34.85                                |
|      | 3. Selling and Distribution Expenses  | 1.79                     | 1.63                     | 1.35   | 3.42   | 2.36  | 3.92                                 |
|      | <b>Total expenses (IV)</b>  | <b>258.22</b>            | <b>1204.69</b>           | <b>1347.85</b>   | <b>1462.91</b>   | <b>1862.69</b>  | <b>2151.77</b>                       |
| V    | <b>Profit/ (Loss) before exceptional items and tax (III-IV)</b>   | <b>6.08</b>              | <b>27.56</b>             | <b>29.05</b>   | <b>33.64</b>   | <b>53.14</b>  | <b>101.49</b>                        |
| VI   | Exceptional Items   | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 0.00                                 |
| VII  | <b>Profit/ (Loss) before tax (V - VI)</b>   | <b>6.08</b>              | <b>27.56</b>             | <b>29.05</b>   | <b>33.64</b>   | <b>53.14</b>  | <b>101.49</b>                        |
| VIII | <b>Tax expense:</b>   |                          |                          |  |  |   |                                      |
|      | (1) Current tax   | 1.53                     | 6.94                     | 7.79   | 8.47   | 14.49   | 27.10                                |
|      | (2) Deferred tax Credit/(Charge)  | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 4.55                                 |
|      | <b>Total Tax expenses</b>   | <b>1.53</b>              | <b>6.94</b>              | <b>7.79</b>  | <b>8.47</b>  | <b>14.49</b>  | <b>31.65</b>                         |
| IX   | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement                    | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | -                                    |
| X    | <b>Profit/(Loss) for the period from continuing operation (VII-VIII)</b>  | <b>4.55</b>              | <b>20.62</b>             | <b>21.26</b>   | <b>25.17</b>   | <b>38.65</b>  | <b>69.84</b>                         |
| XI   | Profit/(Loss) from dis-continued operation before tax   | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 0.00                                 |
| XII  | Tax expenses of discontinued operation  | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 0.00                                 |
| XIII | <b>Profit/(Loss) from dis-continued operation after tax (XI-XII)</b>  | <b>0.00</b>              | <b>0.00</b>              | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b>                          |
| XIV  | Share of profit (loss) of associates and joint ventures accounted for using equity method   | 0.00                     |                          | 0.00   | 0.00   | 0.00  |                                      |
| XV   | <b>Profit/ (Loss) for the period (X+XIII)</b>   | <b>4.55</b>              | <b>20.62</b>             | <b>21.26</b>   | <b>25.17</b>   | <b>38.65</b>  | <b>69.84</b>                         |
| XVI  | <b>Other Comprehensive Income</b>   | <b>0.00</b>              | <b>0.00</b>              | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>   | <b>0.00</b>                          |
|      | A) (I) Items that will not be reclassified to Profit or Loss  | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 1.35                                 |
|      | (II) Income Tax relating to items that will not be reclassified to Profit or Loss   | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | (0.34)                               |
|      | B) (i) Items that will be reclassified to Profit or Loss  | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 0.00                                 |
|      | (II) Income Tax relating to items that will be reclassified to Profit or Loss   | 0.00                     | 0.00                     | 0.00   | 0.00   | 0.00  | 0.00                                 |
| XVII | <b>Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit or Loss and other Comprehensive income for the period)</b> | <b>4.55</b>              | <b>20.62</b>             | <b>21.26</b>   | <b>25.17</b>   | <b>38.65</b>  | <b>70.84</b>                         |

*Ramkrishna*





|       |   |         |         |         |         |         |          |
|-------|---|---------|---------|---------|---------|---------|----------|
| XVIII | Paid-Up equity share capital (face value of Rs 10/- each)           | 1627.38 | 1627.38 | 1627.38 | 1627.38 | 1627.38 | 1627.38  |
| XIX   | Reserves (Excluding Revaluation Reserve)                            |         |         |         |         |         | (319.82) |
| XX    | Earnings per equity shares (for continuing operation):              |         |         |         |         |         |          |
|       | (1) Basic (Rs)  | 0.03    | 0.13    | 0.13    | 0.15    | 0.24    | 0.44     |
|       | (2) Diluted (Rs)  | 0.03    | 0.13    | 0.13    | 0.15    | 0.24    | 0.44     |
| XXI   | Earnings Per Equity Share (for discontinued operation)              |         |         |         |         |         |          |
|       | (1) Basic (Rs)  | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
|       | (2) Diluted (Rs)  | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00     |
| XXII  | Earnings Per Equity Share (for continuing & discontinued operation) |         |         |         |         |         |          |
|       | (1) Basic (Rs)  | 0.03    | 0.13    | 0.13    | 0.15    | 0.24    | 0.44     |
|       | (2) Diluted (Rs)  | 0.03    | 0.13    | 0.13    | 0.15    | 0.24    | 0.44     |

- The above unaudited results for the Quarter and half year ended Sept. 30, 2022 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on November 14, 2022. The above results have been reviewed by statutory Auditors of the company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, who have expressed an unmodified opinion. The Company's Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
- 2 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- The Company has reported segment wise information as per Indian Accounting Standard (Ind AS-108). The Operations of the Company are conducted within India, there is no separate reportable geographical segment and the company reported the following business segments
- 3 a. Pharma Division  
b. Chemicals Division.
- 4 The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.
- 5 The aforesaid un-audited financial Results will be uploaded on the Company's website [www.biofilgroup.net](http://www.biofilgroup.net) and will also be available on the websites of the Stock exchanges i.e. [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) for the benefit of shareholders and investors.

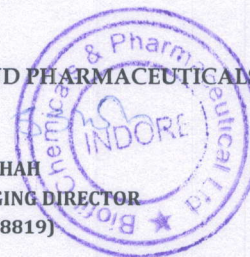
Date : 14-11-2022

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

*Ramesh*

RAMESH SHAH  
CHAIRMAN & MANAGING DIRECTOR  
(DIN: 00028819)







# Biofil Chemicals and Pharmaceuticals Limited

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CIN L24233MP1985PLC002709

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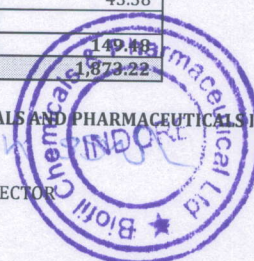
## STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2022

| Particulars   | (Amount in Lakhs) |                  |
|---|-------------------|------------------|
|   | As at 30/09/2022  | As at 31/03/2022 |
|   | Unaudited         | Audited          |
| <b>A ASSETS</b>   |                   |                  |
| <b>1 Non-current assets:</b>  |                   |                  |
| (a) Property, Plant & Equipment   | 921.61            | 941.93           |
| (b) Capital work in Progress  |                   |                  |
| (c) Investment Property   |                   |                  |
| (d) Goodwill  |                   |                  |
| (e) Other Intangible assets   |                   |                  |
| (f) Intangible Assets under development   |                   |                  |
| (g) Biological Assets other than bearer plants  |                   |                  |
| (h) Financial Assets:   |                   |                  |
| i. Investments  |                   |                  |
| ii. Trade receivables   |                   |                  |
| iii. Loans  |                   |                  |
| iv. Others (to be specified)  |                   |                  |
| (i) Deferred tax assets (net)   |                   |                  |
| (j) Other Non- Current Assets   |                   |                  |
| <b>Sub-total - Non-current assets</b>   | <b>921.61</b>     | <b>941.93</b>    |
| <b>2 Current assets</b>   |                   |                  |
| (a) Inventories   | 90.21             | 129.32           |
| (b) Financial Assets:   |                   |                  |
| (i) Investment  |                   |                  |
| (ii) Trade receivables  | 2231.11           | 717.37           |
| (iii) Cash and cash equivalents   | 13.92             | 8.50             |
| (iv) Bank balances other than (iii) above   | 2.19              | 6.00             |
| (v) Loans   |                   |                  |
| (vi) Others (to be specified)   |                   |                  |
| (c) Current Tax Asset (Net)   |                   |                  |
| (d) Other Currents Assets   | 53.15             | 70.12            |
| <b>Sub-total - Current assets</b>   | <b>2,390.59</b>   | <b>931.30</b>    |
| <b>TOTAL - ASSETS</b>   | <b>3,312.20</b>   | <b>1,873.22</b>  |
| <b>B EQUITY AND LIABILITIES</b>   |                   |                  |
| <b>1 Equity</b>   |                   |                  |
| (i) Equity Share Capital  | 1627.38           | 1,627.38         |
| (ii) Other Equity   | 81.56             | 56.39            |
| <b>Sub-total- Equity</b>  | <b>1708.94</b>    | <b>1,683.77</b>  |
| <b>2 Liabilities</b>  |                   |                  |
| <b>Non-current Liabilities :</b>  |                   |                  |
| a. Financial Liabilities  |                   |                  |
| (i) Borrowings  |                   |                  |
| (ia) Lease Liabilities  |                   |                  |
| (ii) Trade Payable  |                   |                  |
| (a) total outstanding dues of micro enterprises and small enterprises; and                  |                   |                  |
| (b) total outstanding dues of creditors other than micro enterprises and small Enterprises. |                   |                  |
| (iii) other Financial Liabilities (other than those specified in item (b), to be specified) |                   |                  |
| b. Provisions   |                   |                  |
| c. Deferred tax liabilities (net)   | 39.98             | 39.98            |
| d. Other Non-current Liabilities  |                   |                  |
| <b>Sub-total - Non-current liabilities</b>  | <b>1,748.92</b>   | <b>1,723.75</b>  |
| <b>3 Current liabilities</b>  |                   |                  |
| a. Financial Liabilities  |                   |                  |
| (i) Borrowings  | 50.35             | 46.47            |
| (ia) Lease Liabilities  |                   |                  |
| (ii) Trade Payables :-  |                   |                  |
| (a) total outstanding dues of micro enterprises and small enterprises; and                  |                   |                  |
| (b) total outstanding dues of creditors other than micro enterprises and small Enterprises. | 1493.65           | 59.63            |
| (iii) other Financial Liabilities [other than those specified in item (C )]                 | 0.00              | 0.00             |
| b. Other Current Liabilities  |                   |                  |
| c. Provisions   | 0.00              | 0.00             |
| d. Current Tax Liabilities (Net)  | 19.28             | 43.38            |
| <b>Sub-total - Current liabilities</b>  | <b>1,563.28</b>   | <b>149.40</b>    |
| <b>TOTAL - EQUITY AND LIABILITIES</b>   | <b>3,312.20</b>   | <b>1,873.22</b>  |

Date : 14-11-2022

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD  
RAMESH SHAH  
CHAIRMAN & MANAGING DIRECTOR  
(DIN: 00028819)





Reporting of Segment wise Revenue, Results and Capital Employed for quarter and half year ended 30th September 2022

(Amount in Lakhs)

| S.No. | Particulars  | Quarter Ended            |                                     |  | Half Year Ended  |   | Year Ended                        |
|-------|--|--------------------------|-------------------------------------|--|--|---|-----------------------------------|
|       |  | 3 Month Ended 30/09/2022 | Preceeding 3 Month Ended 30/06/2022 | Corresponding 3 months ended in the previous year (30/09/2021) | Year to date figures for current period ended (30/09/2022) | Year to date figures for the previous year ended (30/09/2021) | Previous Year ended March 31 2022 |
|       |  | Unaudited                | Unaudited                           | Unaudited  | Unaudited  | Unaudited   | Audited                           |
| 1     | <b>Segment Revenue</b>   |                          |                                     |  |  |   |                                   |
|       | Pharma Unit  | 141.94                   | 1,061.18                            | 1,305.46   | 1,203.12   | 1,773.51  | 1,900.52                          |
|       | Chemicals Division   | 120.02                   | 169.38                              | 68.33  | 289.39   | 137.15  | 337.71                            |
|       | Other  | 2.35                     | 1.69                                | 3.08   | 4.03   | 5.14  | 15.03                             |
|       | <b>Gross Turnover</b>  | <b>264.30</b>            | <b>1,232.25</b>                     | <b>1,376.86</b>  | <b>1,496.55</b>  | <b>1,915.81</b>   | <b>2,253.26</b>                   |
| 2     | <b>Segment Results</b>   |                          |                                     |  |  |   |                                   |
|       | Pharma Unit  | (13.87)                  | (2.77)                              | 41.77  | (16.65)  | 69.20   | 98.70                             |
|       | Chemicals Division   | 21.00                    | 31.44                               | (12.28)  | 52.43  | (15.17)   | 4.63                              |
|       | Other  | 0.00                     | 0.00                                | 0.00   | 0.00   | 0.00  | 0.00                              |
|       | <b>Total Segment Profit Before Tax</b>                             | <b>7.13</b>              | <b>28.66</b>                        | <b>29.50</b>   | <b>35.79</b>   | <b>54.03</b>  | <b>103.33</b>                     |
|       | Interest Income  | 0.01                     | 0.02                                | 0.53   | 0.03   | 1.06  | 2.22                              |
|       | Interest Expenses  | 1.05                     | 1.12                                | 0.97   | 2.18   | 1.94  | 4.06                              |
|       | Other Unallocable Income net of Expenditure                        |                          |                                     |  |  |   |                                   |
|       | <b>Profit Before Tax</b>   | <b>6.08</b>              | <b>27.56</b>                        | <b>29.05</b>   | <b>33.64</b>   | <b>53.14</b>  | <b>101.49</b>                     |
| 3     | <b>Capital Employed</b>  |                          |                                     |  |  |   |                                   |
|       | <b>Segment Assets (A)</b>  |                          |                                     |  |  |   |                                   |
|       | Pharma Division  | 2,012.21                 | 1,905.07                            | 2,134.75   | 2,012.21   | 2,134.75  | 678.10                            |
|       | Chemicals Division   | 1,299.99                 | 1,231.72                            | 1,217.26   | 1,299.99   | 1,217.26  | 1,195.13                          |
|       | Other  | 0.00                     |                                     | 0.00   | 0.00   | 0.00  | 0.00                              |
|       | <b>Total (A)</b>   | <b>3,312.20</b>          | <b>3,136.79</b>                     | <b>3,352.01</b>  | <b>3,312.20</b>  | <b>3,352.01</b>   | <b>1,873.22</b>                   |
|       | <b>Segment Liabilities (B)</b>                                     |                          |                                     |  |  |   |                                   |
|       | Pharma Division  | 1,454.74                 | 1,309.71                            | 1,567.44   | 1,454.74   | 1,567.44  | 86.53                             |
|       | Chemicals Division   | 148.51                   | 115.75                              | 118.35   | 148.51   | 118.35  | 102.93                            |
|       | Other  | 0.00                     |                                     | 0.00   | 0.00   |   | 0.00                              |
|       | <b>Total (B)</b>   | <b>1,603.26</b>          | <b>1,425.46</b>                     | <b>1,685.78</b>  | <b>1,603.26</b>  | <b>1,685.78</b>   | <b>189.46</b>                     |
|       | <b>Total Capital Employed (Segment Assets-Segment Liabilities)</b> |                          |                                     |  |  |   |                                   |
|       | Pharma Division  | 557.47                   | 595.35                              | 567.32   | 557.47   | 567.32  | 591.56                            |
|       | Chemicals Division   | 1,151.47                 | 1,115.97                            | 1,098.91   | 1,151.47   | 1,098.91  | 1,092.20                          |
|       | Other  | 0.00                     | 0.00                                | 0.00   | 0.00   | 0.00  | 0.00                              |
|       | <b>Total Capital Employed (Segment Assets-Segment Liabilities)</b> | <b>1,708.94</b>          | <b>1,711.33</b>                     | <b>1,666.23</b>  | <b>1,708.94</b>  | <b>1,666.23</b>   | <b>1,683.77</b>                   |

Date : 14-11-2022

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

  
**RAMESH SHAH**  
CHAIRMAN & MANAGING DIRECTOR  
(DIN: 00028819)





# Biofil Chemicals and Pharmaceuticals Limited

Registered Office: 11/12, Sector-'E' Sanwer Road, Industrial Area, Indore (M.P.)

CIN L24233MP1985PLC002709

Email Id:bcplcompliance@gmail.com Phone No. 0731-2426718, 2723016-17 Website: www.biofilgroup.net

## Statement of cash flows for the year half year ended 30th Sept 2022

( Amount in Lakhs)

| Particulars   | HALF YEAR<br>ENDED ON<br>30.09.22 | HALF YEAR<br>ENDED ON<br>30.09.21 |
|---|-----------------------------------|-----------------------------------|
|   | Unaudited                         | Unaudited                         |
| <b>Cash flow from operating activities</b>  |                                   |                                   |
| Profit before tax   | 33.64                             | 53.14                             |
| Adjustments to reconcile profit before tax to net cash used in operating activities |                                   |                                   |
| Depreciation of property, plant and equipment                                       | 21.37                             | 20.59                             |
| Finance cost  | 2.19                              | 1.95                              |
| Impact Considered in OCI  |                                   |                                   |
| <b>Net (gain)/ loss on derivative contracts on account of Ind AS adjustments</b>    |                                   |                                   |
| Provision for doubtful advances/debts   |                                   |                                   |
|   | 57.20                             | 75.68                             |
| Working capital adjustments   |                                   |                                   |
| Increase/ (Decrease) in Inventory   | 39.11                             | 324.59                            |
| (Increase)/ Decrease in Trade Receivable  | (1513.74)                         | (914.20)                          |
| (Increase)/ Decrease in other current assets  | 16.97                             | 99.56                             |
| Increase/ (Decrease) in trade payables  | 1434.02                           | 424.31                            |
| Increase/ (Decrease) in other financial liabilities                                 | 0.00                              | 0.00                              |
| Increase/ (Decrease) in other liabilities   | (7.32)                            | (19.91)                           |
| Cash generated from operations  | 26.23                             | (9.98)                            |
| Payment of Income Tax/ Provision  | (25.25)                           | (14.49)                           |
| <b>Net cash flows from operating activities</b>                                     | 0.99                              | (24.47)                           |
| <b>Cash flow from investing activities</b>  |                                   |                                   |
| Payment for purchase and construction of property, plant and equipment              | (1.06)                            | (4.69)                            |
| Proceeds from sale of property, plant and equipment                                 | 0.00                              | 0.00                              |
| (Increase)/ Decrease in other bank balances   |                                   |                                   |
| Interest received   |                                   |                                   |
| <b>Net cash flows from investing activities</b>                                     | (1.06)                            | (4.69)                            |
| <b>Cash flow from financing activities</b>  |                                   |                                   |
| Increase/(decrease) in Borrowings   | 3.88                              | 1.74                              |
| Deemed Investment by Holding Company  |                                   |                                   |
| Finance cost  | (2.19)                            | (1.95)                            |
| <b>Net cash flows from financing activities</b>                                     | 1.69                              | (0.21)                            |
| <b>Net increase / (decrease) in cash and cash equivalents</b>                       | 1.62                              | (29.36)                           |
| Cash and cash equivalents at the beginning of the year                              | 14.50                             | 44.05                             |
| Cash and cash equivalents at the end of the year                                    | 16.12                             | 14.69                             |
| <b>Increase / (Decrease) in cash and cash equivalents</b>                           | 1.62                              | (29.36)                           |

Date: 14/11/2022

Place: INDORE

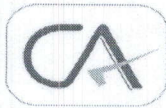
BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

RAMESH SHAH

CHAIRMAN & MANAGING DIRECTOR

(DIN 00028819)





**Independent Auditor's Review Report on the Quarterly Unaudited and Year to Date Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIRJCFD/CMDI/44/2019 dated March 29, 2019**

To,  
The Board of Directors  
Biofil Chemicals and Pharmaceuticals Limited  
Indore (M.P.)

We have reviewed the accompanying statement of unaudited Standalone Financial results ("the statement") of **Biofil Chemicals and Pharmaceuticals Limited ("the company")** for the quarter ended 30<sup>th</sup> September, 2022 and year to date from 01<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022. The Statement has been prepared by the Company's Management pursuant to requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 as amended ("the listing regulations").

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 Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 (as amended), compliance with Regulation 33 issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by 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 statements are free of material misstatement. 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 be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.







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

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.

**Place: Indore**  
**Date: 14/11/2022**

**For Maheshwari & Gupta**  
**Chartered Accountants**  
**FRN: 006179**



**CA Sunil Maheshwari**  
**Partner**

**M No. 403346**

**UDIN: 22403346BDCGCA8953**