

BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED

CIN: L24233MP1985PLC002709

Registered Office: 11/12, Sector E Sanwer Road, Indore-452015 (M.P.)

Tel. 0731-2723016; Email id- bcplcompliance@gmail.com;

Website- www.biofilgroup.net; Fax: 0731-2723017

Date: 14th August, 2023

| | |
|---|--|
| To, The Secretary (DCS/Compliance), Corporate Relationship Department, BSE Limited (DCS/Compliance) Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 | To, The Secretary (Listing/Compliance), National Stock Exchange of India Limited , Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Mumbai – 400051 |
|---|--|

Subject: Submission of Un-Audited Financial Results of the Company for the Quarter ended 30th June, 2023 and Limited Review Report as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference: BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED (BSE Scrip Code: 524396; NSE Symbol: BIOFILCHEM; ISIN: INE829A01014)

Dear Sir/Madam,

This is in continuation of our letter dated 5th August, 2023 regarding information of Board Meeting for consideration and approval of Un-audited Financial Results for the quarter ended 30th June, 2023.

Pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby enclosing Un-Audited Financial Results together with Limited Review Report thereon for the quarter 30th June, 2023 duly approved by the Board of Directors of the Company at its meeting held today i.e. on Monday, 14th August 2023 at the Registered office of the Company. **Copy of Un-audited Financial Results along with Limited Review Report is enclosed with this letter (searchable PDF mode).**

Further above said results shall also be submitted in XBRL mode within 24 hours from the conclusion of Board Meeting.

The financial results shall also be uploaded on the Company's website i.e. www.biofilgroup.net and on the website of the Stock Exchanges i.e., at www.bseindia.com and www.nseindia.com and extracts of the aforesaid results shall also be published in Hindi (Vernacular) and widely circulated English Newspaper.

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

Thanking you.

Yours Faithfully,

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED

SHWETA VERMA
COMPANY SECRETARY & COMPLIANCE OFFICER
M. NO. A70184

Enclosure: Un-Audited Financial Results along with Limited Review Report for the quarter ended 30th June, 2023.

BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED

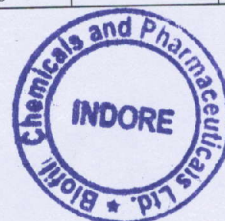
CIN NO. L24233MP1985PLC002709

Registered Office: 11/12, Sector-'E' Sanwer Road, Industrial Area, Indore (M.P.) 452015

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

Statement of Unaudited Financial Results for the quarter ended 30th June 2023

| Sr No. | Particulars | Amount in Lacs Except EPS | | | |
|--------|---|-----------------------------|-----------------------------|---------------------------|---------------------------|
| | | Quarter Ended | | | Previous Year Ended |
| | | June 30, 2023 Un-Audited | June 30, 2022 Un-Audited | March 31, 2023 Audited | March 31, 2023 Audited |
| I | Revenue from Operation | 243.35 | 1230.56 | 1361.57 | 3003.52 |
| II | Other Income | 2.47 | 1.69 | 3.29 | 9.70 |
| III | Total Income | 245.82 | 1232.25 | 1364.86 | 3013.22 |
| IV | Expenses | | | | |
| | (a) Cost of materials consumed | 135.51 | 65.65 | 132.66 | 391.835 |
| | (b) Purchases of stock-in-trade | 80.50 | 1048.03 | 1181.58 | 2370.63 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (54.97) | 41.36 | (36.90) | (20.13) |
| | (d) Employee benefits expense | 16.06 | 15.09 | 17.87 | 62.38 |
| | (e) Finance Cost | 1.09 | 1.12 | 1.00 | 4.25 |
| | (f) Depreciation and Amortisation Expense | 10.73 | 10.69 | 10.85 | 42.91 |
| | (g) Other expenses | | | | |
| | 1. Manufacturing Expenses | 11.92 | 10.80 | 14.86 | 47.34 |
| | 2. Administrative Expenses | 11.64 | 10.31 | 10.36 | 29.50 |
| | 3. Selling and Distribution Expenses | 0.92 | 1.63 | 0.29 | 5.21 |
| | Total expenses | 213.40 | 1204.69 | 1332.57 | 2933.93 |
| V | Profit/ (Loss) before exceptional items and tax | 32.42 | 27.56 | 32.29 | 79.30 |
| VI | Exceptional Items | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | Profit/ (Loss) before tax | 32.42 | 27.56 | 32.29 | 79.30 |
| VIII | Tax expense: | | | | |
| | (1) Current tax | 8.00 | 6.94 | 11.17 | 23.00 |
| | (2) Deferred tax | 0.00 | 0.00 | 0.26 | 0.26 |
| | Total Tax expenses | 8.00 | 6.94 | 11.43 | 23.26 |
| 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 |
| X | Profit/(Loss) for the period from continuing operation | 24.42 | 20.62 | 20.86 | 56.04 |
| XI | Profit/(Loss) for the period for dis-continued operation | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | Tax expenses of discontinued operation | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | Profit/(Loss) for the period for dis-continued operation after tax | 0.00 | 0.00 | 0.00 | 0.00 |
| XIV | Profit/ (Loss) for the period | 24.42 | 20.62 | 20.86 | 56.04 |
| XV | Other Comprehensive Income | 0.00 | | 0.00 | |
| | A) (I) Items that will not be reclassified to Profit or Loss | 0.00 | 0.00 | (12.91) | (12.91) |
| | (II) Income Tax relating to items that will not be reclassified to Profit or Loss | 0.00 | 0.00 | 3.25 | 3.25 |
| | B) (i) Items that will be reclassified to Profit or Loss | 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 |
| XVI | Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit or Loss and other Comprehensive Income for the period) | 24.42 | 20.62 | 11.20 | 46.38 |
| XVII | Paid-Up equity share capital (face value of Rs 10/- each) | 1627.38 | 1627.38 | 1627.38 | 1627.38 |
| XVIII | Reserves (Excluding Revaluation Reserve) | | | | (273.44) |
| XIX | Earnings per equity shares (for continuing operation): | | | | |
| | (1) Basic (Rs) | 0.15 | 0.13 | 0.07 | 0.29 |
| | (2) Diluted (Rs) | 0.15 | 0.13 | 0.07 | 0.29 |
| XX | Earnings Per Equity Share (for discontinued operation) | | | | |
| | (1) Basic (Rs) | 0.00 | 0.00 | 0.00 | 0.00 |
| | (2) Diluted (Rs) | 0.00 | 0.00 | 0.00 | 0.00 |
| XXI | Earnings Per Equity Share (for continuing & discontinued operation) | | | | |
| | (1) Basic (Rs) | 0.15 | 0.13 | 0.07 | 0.29 |
| | (2) Diluted (Rs) | 0.15 | 0.13 | 0.07 | 0.29 |



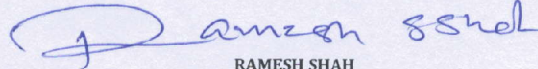
Prakash Ch

- 1 The above Un-Audited Financial Results for the Quarter ended June 30, 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14-08-2023. 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. 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 financial results 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.
- 3 The figures of the previous period / year have been re-stated / re-grouped / re-arranged / reclassified and / or recasted wherever found necessary.
- 4 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
a. Pharma Product
b. Chemicals Division
- 5 The aforesaid un-audited financial Results will be uploaded on the Company's website www.biofilgroup.net and will also be available on the websites of the Stock exchanges i.e. www.bseindia.com and www.nseindia.com for the benefit of shareholders and investors
- 6 The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures in respect of the full financial year and the years to date figures up to the third quarter which were subjected to limited review.

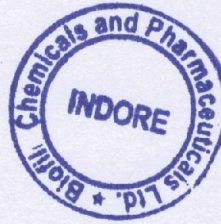
Date : 14/08/2023

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED



RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00028819)



Segmentwise Revenue, Results and Capital Employed for quarter ended 30th June, 2023

(Amount in Lakhs)

| S.No. | Particulars | Quarter Ended | | | Previous Year Ended |
|-------|--|-----------------|-----------------|-----------------|---------------------|
| | | June 30, 2023 | June 30, 2022 | March 31, 2023 | March 31, 2023 |
| | | Un-Audited | Un-Audited | Audited | Audited |
| 1 | Segment Revenue | | | | |
| | Pharma Division | 81.90 | 1,061.18 | 1,215.16 | 2,419.61 |
| | Chemical Division | 161.45 | 169.38 | 146.41 | 583.91 |
| | Net sales/Income From Operations | 243.35 | 1,230.56 | 1,361.57 | 3,003.52 |
| 2 | Segment Results (Profit)(+)/ Loss (-) before tax and interest | | | | |
| | Pharma Division | (17.05) | (2.77) | 14.01 | (14.58) |
| | Chemical Division | 50.49 | 31.44 | 19.13 | 97.91 |
| | Total Segment Profit Before Tax | 33.44 | 28.66 | 33.14 | 83.33 |
| | Interest Income | 0.03 | 0.02 | 0.11 | 0.16 |
| | Interest Expenses | 1.05 | 1.12 | 0.95 | 4.19 |
| | Other Unallocable Income net of Expenditure | | | | |
| | Profit Before Tax | 32.42 | 27.56 | 32.29 | 79.30 |
| 3 | Capital Employed | | | | |
| | Segment Assets (A) | | | | |
| | Pharma Division | 1,636.46 | 1,905.07 | 1,705.77 | 1,705.77 |
| | Chemical Division | 1,550.22 | 1,231.72 | 1,434.80 | 1,434.80 |
| | | 3,186.68 | 3,136.79 | 3,140.57 | 3,140.57 |
| | Total (A) | | | | |
| | Segment Liabilities (B) | | | | |
| | Pharma Division | 1,185.84 | 1,309.71 | 1,142.60 | 1,142.60 |
| | Chemical Division | 208.40 | 115.75 | 267.83 | 267.83 |
| | Total (B) | 1,394.24 | 1,425.46 | 1,410.42 | 1,410.42 |
| 4 | Total Capital Employed (Segment Assets- Segment Liabilities) | | | | |
| | Pharma Division | 450.62 | 595.35 | 563.17 | 563.17 |
| | Chemical Division | 1,341.83 | 1,115.97 | 1,166.98 | 1,166.98 |
| | Total Capital Employed (Segment Assets- Segment Liabilities) | 1,792.44 | 1,711.33 | 1,730.15 | 1,730.15 |

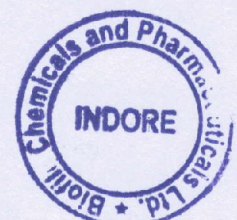
FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED

Ramesh Shah

Date : 14/08/2023

Place : Indore

RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00028819)





Limited Review Report on the Quarterly Unaudited 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 30th June, 2023. 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 Indian Accounting Standard (Ind As) prescribed under Section 133 of 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 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: 14th August, 2023

For Maheshwari & Gupta
Chartered Accountants
FRN: 006179C

SUNIL
MAHESHWARI
ARI

CA Sunil Maheshwari
Partner
M No.403346
UDIN: 23403346BGUKIU9608

