

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 November, 2024

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, BandraKurla Complex, Mumbai - 400051
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SUBJECT: OUTCOME OF BOARD MEETING HELD ON 14TH NOVEMBER, 2024 PURSUANT TO REGULATION 30 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,

With reference to the above captioned subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are pleased to inform that, Board of Directors at their meeting held on today i.e. Thursday 14th November, 2024 has inter alia considered and approved the following businesses:

- (1) Un-audited Financial Results of the Company for the quarter as well as half year ended on 30th September, 2024 along with Segment Results, Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report thereon.
- (2) Other routine businesses with the permission of chair.

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

The aforesaid Un-Audited Financial Results will be uploaded on the Company's website www.biofilgroup.net and on the website of the Stock Exchange at www.bseindia.com and www.nseindia.com. Further the extracts of aforesaid results will be published in Hindi (vernacular) and widely circulated English Newspaper.

The Meeting of the Board of Directors commenced at 05.00 P.M. and concluded at 07:05 P.M. You are requested to please take on record the same.

The above information will also be available on the website of the Company at www.biofilgroup.net.

Thanking you.

Yours Faithfully,

FOR, BIOFIL CHEMICALS AND PHARMACEUTICALS LIMITED

RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN NO. 00028819)

Encl.: Un-audited Financial Results, Segment results, Statements of Assets and Liabilities & Cash flow along with limited review report for quarter as well as half year ended on 30th September, 2024.

Limited 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 30th September, 2024 and year to date from 1st April, 2024 to 30th September, 2024. 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

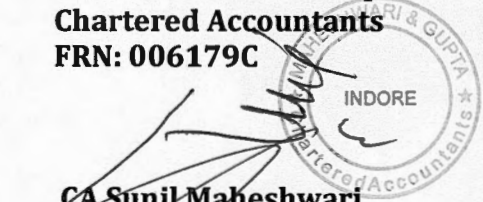
the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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.

Date: 14th November, 2024
Place: Indore

For Maheshwari & Gupta
Chartered Accountants
FRN: 006179C



CA Sunil Maheshwari
Partner
M No. 403346
UDIN: 24403346BKALRG3903



Biofil Chemicals and Pharmaceuticals Limited

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(Amount in Lakhs except EPS)

Statement of Unaudited Financial Results for the quarter and Half Year ended 30th September 2024

Particulars	Quarter Ended			Half Year Ended		Previous Year Ended
	3 Month Ended 30/09/2024	3 Month Ended 30/06/2024	Corresponding 3 months ended in the previous year (30/09/2023)	Year to date figures for current period ended (30/09/2024)	Year to date figures for the previous year ended (30/09/2023)	Previous year ended on March 31 2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Revenue from Operation	241.26	844.34	1736.76	1085.60	1980.11	4003.53
II Other Income	1.62	2.94	3.15	4.55	5.82	48.97
III Total Income (I + II)	242.88	847.28	1739.91	1090.16	1985.93	4052.50
IV Expenses						
(a) Cost of materials consumed	42.16	68.62	1292.24	110.78	1427.75	525.743
(b) Purchases of stock-in-trade	540.11	743.01	708.81	1283.12	789.31	3252.26
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(385.34)	(40.08)	(330.98)	(425.43)	(385.95)	(27.25)
(d) Employee benefits expense	18.29	13.86	16.28	32.15	32.34	67.04
(e) Finance Cost	0.90	1.07	0.97	1.97	2.06	4.15
(f) Depreciation and Amortisation Expense	9.87	9.87	10.73	19.75	21.47	39.94
(g) Other expenses						
1. Manufacturing Expenses	8.01	11.92	15.95	19.93	27.87	61.34
2. Administrative Expenses	4.41	11.64	9.43	16.05	21.07	38.43
3. Selling and Distribution Expenses	1.18	4.57	1.19	5.75	2.11	4.31
Total expenses (IV)	239.60	824.48	1724.61	1064.1	1938.01	3965.97
V Profit/ (Loss) before exceptional items and tax (III-IV)	3.28	22.80	15.29	26.08	47.71	86.53
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/ (Loss) before tax (V - VI)	3.28	22.80	15.29	26.08	47.71	86.53
VIII Tax expense:						
(1) Current tax	0.84	5.87	3.00	6.71	11.00	24.00
(2) Deferred tax Credit/(Charge)	0.00	0.00	0.00	0.00	0.00	(8.39)
Total Tax expenses	0.84	5.87	3.00	6.71	11.00	15.61
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	0.00
X Profit/(Loss) for the period from continuing operation (VII-VIII)	2.44	16.93	12.29	19.37	36.70	70.92
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 Profit/(Loss) from dis-continued operation after tax (XI-XII)	0.00	0.00	0.00	0.00	0.00	0.00
XIV Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00
XV Profit/ (Loss) for the period (X+XIII)	2.44	16.93	12.29	19.37	36.70	70.92
XVI Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
A) (I) Items that will not be reclassified to Profit or Loss	0.00	0.00	0.00	0.00	0.00	25.67
(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	(6.46)
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 Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit or Loss and other Comprehensive income for the period)	2.44	16.93	12.29	19.37	36.70	90.13



Ramesh Kumar

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)						(183.30)
XX	Earnings per equity shares (for continuing operation):						
	(1) Basic (Rs)	0.01	0.10	0.08	0.12	0.23	0.44
	(2) Diluted (Rs)	0.01	0.10	0.08	0.12	0.23	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)	0.01	0.10	0.08	0.12	0.23	0.44
	(2) Diluted (Rs)	0.01	0.10	0.08	0.12	0.23	0.44

1 The above Unaudited financial results of "the company" for the 2nd quarter and half year ended 30th September 2024 have been reviewed by the Audit committee and subsequently approved by the Board of Directors in their meeting held on Thursday, 14th Day of November 2024. The above results for the 2nd quarter and half year ended 30th September, 2024 have been reviewed by the 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 unaudited financial result provide a true and fair view of its affairs.

2 The Statement of Assets & Liabilities as at September 30, 2024 is annexed with the financial results along with the Cash Flow Statements.

3 This above unaudited Financial Results have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI) and the Companies (Indian Accounting Standards) Rules, 2015 (Ind-AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

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 figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.

6 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.

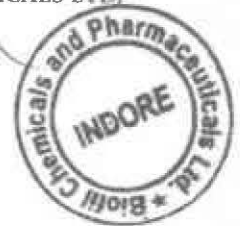
Date : 14-11-2024

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

Ramesh Shah

RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00028819)





Reporting of Segment wise Revenue, Results and Capital Employed for quarter and half year ended 30th September 2024

		(Amount in Lakhs)					
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		3 Month Ended 30/09/2024	Preceeding 3 Month Ended 30/06/2024	Corresponding 3 months ended in the previous year (30/09/2023)	Year to date figures for current period ended (30/09/2024)	Year to date figures for the previous year ended (30/09/2023)	Previous Year ended March 31 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Pharma Unit	182.20	739.64	1,010.69	921.84	1,092.59	2,786.79
	Chemicals Division	59.06	104.71	726.07	163.77	887.52	1,216.74
	Gross Turnover	241.26	844.34	1,736.76	1,085.60	1,980.11	4,003.53
2	Segment Results						
	Pharma Unit	(7.02)	1.95	(0.88)	(5.06)	(17.93)	1.07
	Chemicals Division	11.20	21.71	16.97	32.90	67.46	88.56
	Total Segment Profit Before Tax	4.18	23.66	16.09	27.85	49.53	89.63
	Interest Income	0.00	0.05	0.04	0.05	0.06	0.85
	Interest Expenses	0.90	0.91	0.83	1.81	1.88	3.95
	Other Unallocable Income net of Expenditure						
	Profit Before Tax	3.28	22.80	15.29	26.08	47.71	86.53
3	Capital Employed						
	Segment Assets (A)						
	Pharma Division	1,994.49	2,927.55	1,928.06	1,994.49	1,928.06	2,347.94
	Chemicals Division	2,111.29	2,135.96	2,237.35	2,111.29	2,237.35	2,360.33
	Total (A)	4,105.77	5,063.51	4,165.42	4,105.77	4,165.42	4,708.27
	Segment Liabilities (B)						
	Pharma Division	1,422.05	2,306.72	1,567.53	1,422.05	1,567.53	1,976.69
	Chemicals Division	868.56	878.17	830.85	868.56	830.85	911.30
	Total (B)	2,290.60	3,184.89	2,398.38	2,290.60	2,398.38	2,887.99
	Total Capital Employed (Segment Assets-Segment Liabilities)						
	Pharma Division	572.44	620.83	360.53	572.44	360.53	371.25
	Chemicals Division	1,242.73	1,257.79	1,406.50	1,242.73	1,406.50	1,449.03
	Total Capital Employed (Segment Assets-Segment Liabilities)	1,815.17	1,878.62	1,767.04	1,815.17	1,767.04	1,820.28

Date : 14-11-2024
Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

Ramesh Shah

RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00028819)



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STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER, 2024

Particulars	[Amount in Lakhs]	
	As at 30/09/2024 Unaudited	As at 31/03/2024 Audited
A ASSETS		
1 Non-current assets:		
(a) Property, Plant & Equipment	842.68	862.43
(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		5.086
Sub-total - Non-current assets	842.68	867.51
2 Current assets		
(a) Inventories	680.40	254.97
(b) Financial Assets:		
(i) Investment		
(ii) Trade receivables	2551.13	3,302.91
(iii) Cash and cash equivalents	15.68	9.26
(iv) Bank balances other than (iii) above	6.34	219.09
(v) Loans		
(vi) Others (to be specified)		
(c) Current Tax Asset (Net)		
(d) Other Currents Assets	107.80	54.53
Sub-total - Current assets	3,361.34	3,840.76
TOTAL - ASSETS	4,204.01	4,708.27
B EQUITY AND LIABILITIES		
1 Equity		
(i) Equity Share Capital	1627.38	1,627.38
(ii) Other Equity	212.27	192.90
Sub-total- Equity	1839.65	1,820.28
2 Liabilities		
Non-current Liabilities :		
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)	35.54	35.54
d. Other Non-current Liabilities		
Sub-total - Non-current liabilities	35.54	35.54
3 Current liabilities		
a. Financial Liabilities		
(i) Borrowings	45.51	43.89
(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.	2270.47	2,755.49
(iii) other Financial Liabilities (other than those specified in item (C))	0.00	
b. Other Current Liabilities	6.14	29.07
c. Provisions	6.71	24.00
d. Current Tax Liabilities (Net)		
Sub-total - Current liabilities	2,328.82	2,852.45
TOTAL - EQUITY AND LIABILITIES	4,204.01	4,708.27

Date : 14-11-2024

Place : Indore



FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

Ramesh Shah

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CHAIRMAN & MANAGING DIRECTOR

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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 2024

(Amount in Lakhs)

Particulars	HALF YEAR ENDED ON 30.09.24	HALF YEAR ENDED ON 30.09.23
	Unaudited	Unaudited
Cash flow from operating activities		
Profit before tax	26.08	47.71
Adjustments to reconcile profit before tax to net cash used in operating activities		
Depreciation of property, plant and equipment	19.75	21.47
Finance cost	1.97	2.06
Impact Considered in OCI		
Net (gain)/ loss on derivative contracts on account of Ind AS adjustments		
Provision for doubtful advances/debts	47.79	71.23
Working capital adjustments		
Increase/ (Decrease) in Inventory	(425.43)	(385.95)
(Increase)/ Decrease in Trade Receivable	751.78	(689.54)
(Increase)/ Decrease in other current assets	(53.27)	(25.04)
Increase/ (Decrease) in trade payables	(485.02)	1063.83
Increase/ (Decrease) in other financial liabilities	0.00	0.00
Increase/ (Decrease) in other liabilities	(22.93)	(7.27)
Cash generated from operations	(187.07)	27.27
Payment of Income Tax/Provision	(18.92)	(27.40)
Net cash flows from operating activities	(205.99)	(0.13)
Cash flow from investing activities		
Payment for purchase and construction of property, plant and equipment	0.00	0.00
Proceeds from sale of property, plant and equipment	0.00	0.00
(Increase)/ Decrease in other bank balances		
Interest received		
Net cash flows from investing activities	0.00	0.00
Cash flow from financing activities		
Increase/(decrease) in Borrowings	1.62	4.16
Deemed Investment by Holding Company		
Finance cost	(1.97)	(2.06)
Net cash flows from financing activities	(0.35)	2.11
Net increase / (decrease) in cash and cash equivalents	(206.34)	1.98
Cash and cash equivalents at the beginning of the year	228.35	3.76
Cash and cash equivalents at the end of the year	22.01	5.74
Increase / (Decrease) in cash and cash equivalents	(206.34)	1.98

Date : 14-11-2024

Place: INDORE

BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.

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(DIN 00028819)