

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: 06th February, 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, Bandra Kurla Complex, Mumbai – 400051
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Sub: Submission of Un-Audited Financial Results of the Company for the quarter as well as nine months ended on 31st December, 2023 along with Segment results and Limited Review Report in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Ref: 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 30th January, 2024 regarding information of Board Meeting for consideration and approval of Un-audited Financial Results for the quarter as well as nine months ended on 31st December, 2023.

Pursuant to the provisions of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are here enclosing the Un-Audited Financial Results for the quarter as well as nine months ended on 31st December, 2023 duly approved by the Board of Directors at its meeting held today i.e. Tuesday, 06th February, 2024 together with Segment results and Limited Review Report thereon. ***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 aforesaid 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 & 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 as well as nine months ended on 31st December, 2023.

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,
Website: www.biofilgroup.net

(Amount in Lakhs except EPS)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31ST DECEMBER 2023

		Quarter Ended			Nine Month Ended		Previous Year Ended
	Particulars	3 months ended on 31/12/2023	Preceeding 3 months ended on 30/09/2023	Corresponding 3 months ended in previous year on 31/12/2022	Year to date figures for Current period ended 31/12/2023	Year to date figures for Previous period ended 31/12/2022	Previous year ended on March 31 2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from Operation	503.15	1736.76	149.44	2483.26	1641.95	3003.52
II	Other Income	2.79	3.15	2.37	8.40	6.40	9.70
III	Total Income (I + II)	505.93	1739.91	151.81	2491.66	1648.36	3013.22
IV	Expenses						
	(a) Cost of materials consumed	166.01	1292.24	115.96	1593.76	259.17	391.835
	(b) Purchases of stock-in-trade	26.87	708.81	2.75	816.18	1189.05	2370.63
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	253.40	(330.98)	(22.34)	-132.55	16.77	(20.13)
	(d) Employee benefits expense	14.85	16.28	14.93	47.19	44.51	62.38
	(e) Finance Cost	0.01	0.97	1.06	2.06	3.25	4.25
	(f) Depreciation and Amortisation Expense	10.73	10.73	10.69	32.20	32.06	42.91
	(g) Other expenses	22.73	26.57	15.38	73.77	56.54	82.05
	Total expenses (IV)	494.60	1724.61	138.43	2432.61	1601.35	2933.93
V	Profit/ (Loss) before exceptional items and tax (III-IV)	11.33	15.29	13.37	59.05	47.01	79.29
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/ (Loss) before tax (V - VI)	11.33	15.29	13.37	59.05	47.01	79.29
VIII	Tax expense:						
	(1) Current tax	2.00	3.00	3.36	13.00	11.83	23.00
	(2) Deferred tax Credit/(Charge)	0.00	0.00	0.00	0.00	0.00	0.26
	Total Tax expenses	2.00	3.00	3.36	13.00	11.83	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	0.00	0.00
X	Profit/(Loss) for the period from continuing operation (VII-VIII)	9.33	12.29	10.01	46.04	35.18	56.03
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)	9.33	12.29	10.01	46.04	35.18	56.03
XVI	Other Comprehensive Income	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	(12.91)
	(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	3.25
	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

Raw



XVII	Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit or Loss and other Comprehensive income for the period)	9.33	12.29	10.01	46.04	35.18	46.37
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)						(273.44)
XX	Earnings per equity shares (for continuing operation):						
	(1) Basic (Rs)	0.06	0.08	0.06	0.28	0.22	0.28
	(2) Diluted (Rs)	0.06	0.08	0.06	0.28	0.22	0.28
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)	0.06	0.08	0.06	0.28	0.22	0.28
	(2) Diluted (Rs)	0.06	0.08	0.06	0.28	0.22	0.28

1 The above unaudited financial results for the Quarter and nine month ended December 31, 2023 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in it's meeting held on February 06, 2024. 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.

3 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 Division
b. Chemicals Division.

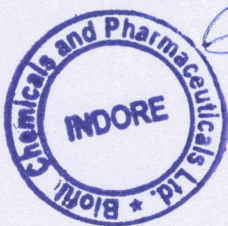
4 The figures of the previous period / year have been re-stated/ re-grouped / re-arranged/ reclassified and / or recasted wherever found necessary.

5 The aforesaid un-audited financial Results will be uploaded on the Company's website www.biofilgroup.net 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: 06th February, 2024

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.



Ramesh Shah
RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00028819)

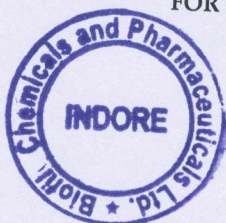
Segment wise Revenue, Results and Capital Employed for quarter ended and nine month ended 31st December 2023

S.No.	Particulars	(Amount in Lakhs)					
		QUARTER ENDED			NINE MONTH ENDED		Year Ended
		3 months ended on 31/12/2023	Previous 3 months ended on 30/09/2023	Corresponding 3 months ended in previous year on 31/12/2022	Year to date figures for Current period ended 31/12/2023	Year to date figures for Previous period ended 31/12/2022	Previous Year ended on 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
	Pharma Unit						
	Chemicals Division	179.12	1,010.69	1.33	1,271.71	1,204.45	2,419.61
		324.03	726.07	148.11	1,211.55	437.50	583.91
	Gross Turnover	503.15	1,736.76	149.44	2,483.26	1,641.95	3,003.52
2	Segment Results						
	Pharma Unit	(4.14)	(0.88)	(11.95)	(22.07)	(28.59)	(14.58)
	Chemicals Division	15.41	16.97	26.35	82.87	78.78	97.91
	Total Segment Profit Before Tax	11.27	16.09	14.40	60.80	50.19	83.33
	Interest Income	0.07	0.04	0.03	0.13	0.05	0.16
	Interest Expenses	0.00	0.83	1.06	1.88	3.23	4.19
	Other Unallocable Income net of Expenditure						
	Profit Before Tax	11.33	15.29	13.37	59.05	47.01	79.30
3	Capital Employed						
	Segment Assets (A)						
	Pharma Division	1,993.01	1,928.06	873.87	1,993.01	873.87	1,705.77
	Chemicals Division	2,251.55	2,237.35	1,382.80	2,251.55	1,382.80	1,434.80
	Total (A)	4,244.56	4,165.42	2,256.66	4,244.56	2,256.66	3,140.57
	Segment Liabilities (B)						
	Pharma Division	1,658.78	1,567.53	346.31	1,658.78	346.31	1,142.60
	Chemicals Division	806.80	830.85	191.71	806.80	191.71	267.83
	Total (B)	2,465.58	2,398.38	538.02	2,465.58	538.02	1,410.42
	Total Capital Employed (Segment Assets-Segment Liabilities)						
	Pharma Division	334.23	360.53	527.56	334.23	527.56	563.17
	Chemicals Division	1,444.75	1,406.50	1,191.09	1,444.75	1,191.09	1,166.98
	Total Capital Employed (Segment Assets-Segment Liabilities)	1,778.98	1,767.04	1,718.64	1,778.98	1,718.64	1,730.15

Date: 06th February, 2024

Place : Indore

FOR BIOFIL CHEMICALS AND PHARMACEUTICALS LTD.



Ramesh Shah

RAMESH SHAH
CHAIRMAN & MANAGING DIRECTOR
(DIN: 00028819)

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 31st December, 2023 and year to date from 1st April, 2023 to 31st December, 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 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: 06th February, 2024
Place: Indore
UDIN:24403346BKAKZZ7218

For Maheshwari & Gupta
Chartered Accountants
FRN: 006179C

CA Sunil Maheshwari
Partner
M No.403346

