

DIPNA PHARMACHEM LIMITED

CIN: L24100GJ2011PLC066400

Regd. Office: A/211, Siddhi Vinayak Complex, Near D.A.V. School, Makarba,
Ahmedabad – 380 055

E-mail: dharchem99@yahoo.in

Date: 18th October, 2023

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir / Madam,

**Sub: Submission of Unaudited Financial Results for the half year ended on 30th
September, 2023**

Ref: Security Id: DPL / Code: 543594

In reference to captioned subject and pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby submit the Unaudited Financial Results for the half year ended on 30th September, 2023 along with Auditor's Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

For, Dipna Pharmachem Limited

KEYUR
DIPAKKUMAR
SHAH

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SHAH
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Keyur Shah
Managing Director
DIN: 03167258

DIPNA PHARMACHEM LIMITED
CIN: L24100GJ2011PLC066400

REGD. OFFICE: A-211, Siddhi Vinayk Tower, Near D.A.V. School, Makarba, Ahmedabad-380055

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE QUARTER ENDED ON 30th SEPTEMBER, 2023

(Rs. In Lakhs Except EPS)

Sr. no	Particulars	6 Months Ended			Year ended
		30.09.2023	31.03.2023	30.09.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	Net Sales /Income from Operations	7403.18	5132.35	4860.37	9992.72
	Other Operating Income	14.99	0.63	0.00	0.63
	Total Income from Operations (Net)	7418.17	5132.98	4860.37	9993.35
2	Expenditure				
	Cost of material consumed	0.00	0.00	0.00	0.00
	Purchase of stock in trade	8073.95	5227.81	5585.19	10813.00
	Changes in Inventories of finished goods, work-in-progress and stock in trade	-932.41	-329.00	-934.95	-1263.95
	Employees cost	21.69	25.20	18.30	43.50
	Depreciation	0.66	0.70	0.47	1.17
	Finance Cost	86.95	50.89	44.75	95.64
	Power and Fuel	0.48	0.08	0.22	0.30
	Other Expense	87.06	64.40	101.16	165.56
	Total Expenses	7338.38	5040.08	4815.14	9855.22
4	Profit from Operations before Exceptional Items Tax	79.79	92.90	45.23	138.13
5	Exceptional Items		0.00	0.00	0.00
6	Profit before Tax	79.79	92.90	45.23	138.13
	Current Tax	20.75	35.00	12.00	47.00
	Deferred Tax	0.00	-0.06	0.00	-0.06
7	Total Tax Expenses	20.75	34.94	12.00	46.94
8	Net Profit for the Period From Continuing Operations	59.04	57.96	33.23	91.19
9	Details of Equity Shares				
	Paid up Equity Share Capital	1197.00	1197.00	1197.00	1197.00
	Face Value of Equity Share (In Rs.)	10	10	10	10
	Reserves	1297.85	57.96	1180.85	1238.81
10	Earning Per Share				
	Basic Earning per Share	0.49	0.48	0.28	0.76
	Diluted Earning per Share	0.49	0.48	0.28	0.76

Notes:

- The above Unaudited Financial Statement has been reviewed by the Audit Committee and approved by the Board of the Directors at its meeting held on 18th October, 2023.
- These Unaudited financial results have been prepared in accordance with the Accounting Standard prescribed under section 133 of the Companies Act, 2013
- IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e. Pharmaceutical Trading
- The figure pertaining to previous periods have been regrouped, re-classified and restated wherever necessary

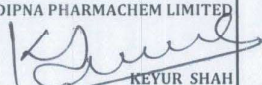
Place : Ahmedabad
Date : 18/10/2023



FOR DIPNA PHARMACHEM LIMITED
[Signature]
KEYUR SHAH
MANAGING DIRECTOR
DIN:03167258

**KEYUR
DIPAKKUMAR
R SHAH**

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DIPNA PHARMACHEM LIMITED CIN: L24100GJ2011PLC066400 REGD. OFFICE: A-211, Siddhi Vinayk Tower, Near D.A.V. School, Makarba, Ahmedabad-380051 STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023 (In Lakhs)		
Particulars	As at 30.09.2023	As at 31.03.2023
A EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1197.00	1197.00
(b) Other Equity	1297.85	1238.81
Sub-total - Equity	2494.85	2435.81
Liabilities		
2 Non-Current Liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	1585.57	1417.70
(ii) Trade Payables	0.00	0.00
(iii) Other Financial Liabilities (other than those specified in item (b), to be specified)	0.00	0.00
(b) Provisions	0.00	0.00
(c) Deferred Tax Liabilities (Net)	0.00	0.00
(d) Other Non-Current Liabilities	0.00	0.00
Sub-total - Non Current Liabilities	1585.57	1417.70
3 Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	209.39	173.06
(ii) Trade Payables	0.00	
I. total outstanding dues of micro enterprises and small enterprises	2396.10	1690.41
II. total outstanding dues of creditors other than micro enterprises and small enterprises	3534.98	1937.85
(iii) Other Financial Liabilities (Current Maturities of Long term Debt)	0.00	0.00
(b) Other Current Liabilities	106.59	13.90
(c) Provisions	108.00	87.25
(d) Current Tax Liabilities (Net)	0.00	0.00
Sub-total - Current Liabilities	6355.06	3902.47
TOTAL - EQUITY AND LIABILITIES	10435.48	7755.97
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	4.76	3.96
(b) Capital work-in-progress	0.00	0.00
(c) Investment Property	0.00	0.00
(d) Goodwill	0.00	0.00
(e) Other Intangible Assets	0.00	0.00
(f) Intangible Assets under Development	0.00	0.00
(g) Biological Assets other than Bearer Plants	0.00	0.00
(c) Financial Assets	0.00	0.00
(i) Investments	0.00	0.00
(ii) Trade Receivables	0.00	0.00
(iii) Loans	0.00	0.00
(d) Deferred Tax Assets (net)	0.06	0.06
(e) Other Non-Current Assets	0.00	0.00
Sub-total - Non-Current Assets	4.82	4.01
2 Current Assets		
(a) Inventories	2826.72	1894.31
(b) Financial Assets	0.00	0.00
(i) Investment	0.00	0.00
(ii) Trade Receivables	3768.32	2853.18
(iii) Cash and Cash Equivalents	1.82	569.23
(iv) Bank Balances other than (iii) above	0.00	0.00
(v) Loans	3505.26	2260.94
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other Current Assets	328.54	174.31
Sub-total - Current Assets	10430.66	7751.96
TOTAL - ASSETS	10435.48	7755.97
Place : Ahmedabad Date : 18/10/2023  FOR DIPNA PHARMACHEM LIMITED  KEYUR SHAH MANAGING DIRECTOR DIN: 03167258		

DIPNA PHARMACHEM LIMITED
CIN: L24100GJ2011PLC066400

REGD. OFFICE: A-211, Siddhi Vinayk Tower, Near D.A.V. School, Makarba, Ahmedabad-380051

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2023

Particulars	(' In Lakhs)	
	AS ON 30-09-2023	AS ON 31-03-2023
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	79.79	138.13
Adjustment For :	0.00	
Depreciation of property, plant & equipment	0.66	1.17
Finance Cost	86.95	95.64
Interest Income classified as Investing Cash Flows	0.00	0.00
Other Comprehensive Expense	0.00	0.00
(Profit) / Loss on sale of property, plant & equipment	0.00	0.00
Operating Profit before working capital changes	167.40	234.94
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(932.41)	(1263.95)
(b) (Increase)/Decrease in Trade Receivables	(915.14)	(155.70)
(b) (Increase)/Decrease in Current Assets	(1398.55)	(2165.11)
(c) (Increase)/Decrease in Non-Current Financial Assets	0.00	0.00
(d) Increase /(Decrease) in Long Term Provisions	0.00	0.00
(e) Increase /(Decrease) in Long Term Borrowings	0.00	0.00
(f) Increase /(Decrease) in Short Term Borrowings	0.00	0.00
(g) Increase /(Decrease) in Other Current Liabilities	0.00	0.00
(h) Increase /(Decrease) in Short Term Provisions	0.00	0.00
(i) Increase /(Decrease) in Trade Payable	2416.26	1299.19
CASH GENERATED FROM OPERATIONS	(662.44)	(2050.63)
Less : (a) Income Tax Paid	20.75	47.00
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(683.19)	(2097.63)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(1.52)	(1.01)
(b) Sale of Fixed Assets	0.00	0.00
(c) Investment	0.00	0.00
(d) Interest Income	0.00	0.00
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(1.52)	(1.01)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Proceeds/(Repayment) from Borrowings	204.20	571.87
(b) Subsidy Received	0.00	0.00
(c) Loans granted	0.00	0.00
(d) Proceeds from Issue of Share Capital	0.00	2170.82
(e) Interest Paid	(86.95)	(95.64)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	117.25	2647.05
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(567.46)	548.41
OPENING BALANCE - CASH & CASH EQUIVALENT	569.28	20.87
CLOSING BALANCE - CASH & CASH EQUIVALENT	1.82	569.28

FOR DIPNA PHARMACHEM LIMITED

Place : Ahmedabad
Date : 18/10/2023



[Signature]
KEYUR SHAH
MANAGING DIRECTOR
DIN : 03167258



DEVADIYA & ASSOCIATES
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on the Half yearly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To,
**The Board of Directors of
Dipna Pharmachem Limited**

We have reviewed the accompanying statement of unaudited financial results of **DIPNA PHARMACHEM LIMITED (PAN: AADCD9404F)** for the period ended **30/09/2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement

Our conclusion is not modified in respect of this matter.

For Devadiya & Associates
Chartered Accountant
F R No. 123045W


CA Sanjay Devadiya
M No: 112495

UDIN: 23112495BGYWFR2503

Place: Ahmedabad

Date: October 18th, 2023

