

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: 11th December, 2024

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, 2024 along with Limited Review Report**

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 are hereby submitting the Unaudited Financial Results for the Half Year ended on 30th September, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

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-380055

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE QUARTER ENDED ON 30th SEPTEMBER, 2024

(Rs. In Lakhs Except EPS)

Sr. no	Particulars	6 Months Ended			Year ended
		30.09.2024	31.03.2024	30.09.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	Net Sales /Income from Operations	9062.38	9030.53	7403.18	16433.71
	Other Operating Income	0.00	-14.59	14.99	0.40
	Total Income from Operations (Net)	9062.38	9015.94	7418.17	16434.11
2	Expenditure				
	Cost of material consumed	0.00	0.00	0.00	0.00
	Purchase of stock in trade	7605.64	9561.38	8073.95	17635.33
	Changes in Inventories of finished goods, work-in-progress and stock in trade	1139.83	-911.46	-932.41	-1843.87
	Employees cost	19.80	21.93	21.69	43.62
	Depreciation	0.43	112.66	0.66	113.32
	Finance Cost	101.63	1.04	86.95	87.99
	Power and Fuel	1.20	0.06	0.48	0.54
	Other Expense	148.33	168.18	87.06	255.24
	Total Expenses	9016.86	8953.79	7338.38	16292.17
4	Profit from Operations before Exceptional Items Tax	45.52	62.15	79.79	141.94
5	Exceptional Items	0.00	0.00	0.00	0.00
6	Profit before Tax	45.52	62.15	79.79	141.94
	Current Tax	11.83	12.85	20.75	33.60
	Deferred Tax	0.02	-0.19	0.00	-0.19
7	Total Tax Expenses	11.85	12.66	20.75	33.41
8	Net Profit for the Period From Countinuing Operations	33.67	49.49	59.04	108.53
9	Details of Equity Shares				
	Paid up Equity Share Capital	2404.53	2404.53	1197.00	2404.53
	Face Value of Equity Share (In Rs.)	10	10	10	10
	Reserves	1380.99	49.49	1297.85	1347.34
10	Earning Per Share				
	Basic Earning per Share	0.14	0.41	0.49	0.90
	Diluted Earning per Share	0.14	0.41	0.49	0.90

Notes:

1. 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 11-12-2024.

2. These Unaudited financial results have been prepared in accordance with the Accounting Standard prescribed under section 133 of the Companies Act, 2013

3. IND AS 108 Relating to Segment wise reporting is not applicable as the Company operates in only One Primary segment i.e Pharmaceutical Trading

4. The figure pertaining to previous periods have been regrouped, re-classified and restated wherever necessary.

FOR DIPNA PHARMACHEM LIMITED

KEYUR SHAH
MANAGING DIRECTOR
DIN:03167258

Place : Ahmedabad
Date : 11-12-2024

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, 2024

(In Lakhs)

Particulars	As at 30.09.2024	As at 31.03.2024
A EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	2404.53	2404.53
(b) Other Equity	1381.00	1347.34
Sub-total - Equity	3785.53	3751.87
Liabilities		
2 Non-Current Liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	1493.63	1254.70
(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	1493.63	1254.70
3 Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	212.55	689.80
(ii) Trade Payables	0.00	0.00
I. total outstanding dues of micro enterprises and small enterprises	4228.49	4082.58
II. total outstanding dues of creditors other than micro enterprises and small enterprises	3507.52	3370.98
(iii) Other Financial Liabilities (Current Maturities of Long term Debt)	0.00	0.00
(b) Other Current Liabilities	26.14	19.76
(c) Provisions	57.80	120.85
(d) Current Tax Liabilities (Net)	0.00	0.00
Sub-total - Current Liabilities	8032.50	8283.95
TOTAL - EQUITY AND LIABILITIES	13311.66	13290.52
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	3.27	3.72
(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)	0.26	0.25
(e) Other Non-Current Assets	0.00	0.00
Sub-total - Non-Current Assets	3.53	3.96
2 Current Assets		
(a) Inventories	2598.34	3738.18
(b) Financial Assets	0.00	0.00
(i) Investment	0.00	0.00
(ii) Trade Receivables	4686.75	3093.67
(iii) Cash and Cash Equivalents	2.01	1387.83
(iv) Bank Balances other than (iii) above	0.00	0.00
(v) Loans	5914.22	4429.91
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other Current Assets	106.81	636.96
Sub-total - Current Assets	13308.13	13286.55
TOTAL - ASSETS	13311.66	13290.51

FOR DIPNA PHARMACHEM LIMITED

KEYUR SHAH
MANAGING DIRECTOR
DIN: 03167258

Place : Ahmedabad
Date : 11-12-2024

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, 2024

	(In Lakhs)	
Particulars	AS ON 30-09-2024	AS ON 31-03-2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	45.52	141.93
Adjustment For :	0.00	
Depreciation of property, plant & equipment	0.43	1.70
Finance Cost	101.63	199.61
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	147.58	343.24
Adjustment For :		
(a) (Increase)/Decrease in Inventories	1139.84	(1843.87)
(b) (Increase)/Decrease in Trade Receivables	(1593.08)	(240.50)
(b) (Increase)/Decrease in Current Assets	(954.16)	(2631.62)
(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	238.93	0.00
(f) Increase /(Decrease) in Short Term Borrowings	(477.25)	0.00
(g) Increase /(Decrease) in Other Current Liabilities	6.38	5.85
(h) Increase /(Decrease) in Short Term Provisions	(63.05)	33.60
(i) Increase /(Decrease) in Trade Payable	282.45	3825.30
CASH GENERATED FROM OPERATIONS	(1272.36)	(508.00)
Less : (a) Income Tax Paid	11.83	33.65
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	(1284.19)	(541.65)
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	0.00	(1.46)
(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)	0.00	(1.46)
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Proceeds/(Repayment) from Borrowings	0.00	353.74
(b) Subsidy Received	0.00	0.00
(c) Loans granted	0.00	0.00
(d) Proceeds from Issue of Share Capital	0.00	1207.53
(e) Interest Paid	(101.63)	(199.61)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	(101.63)	1361.66
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	(1385.82)	818.55
OPENING BALANCE - CASH & CASH EQUIVALENT	1387.83	569.28
CLOSING BALANCE - CASH & CASH EQUIVALENT	2.01	1387.83

FOR DIPNA PHARMACHEM LIMITED

Place : Ahmedabad
Date : 11-12-2024

KEYUR SHAH
MANAGING DIRECTOR
DIN : 03167258