



DIPNA PHARMACHEM LIMITED

CIN :- U24100GJ2011PTC066400 GSTN :- 24AADCD9404F1ZY

Date: 14th November, 2022

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, 2022 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, 2022 along with Limited Review Report.

Please take note of the same and oblige.

For, Dipna Pharmachem Limited



DIPNA PHARMACHEM LIMITED

Keyur Shah
Managing Director
DIN: 03167258

Office Address:-
A-211, Siddhi Vinayak Tower,
B/H DCP Office, Off. S.G. Highway,

Godown Address :-
C-124, Sagar Estate,
Nr Relief Hotel, S.G. Road,

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info@dipnapharmachem.com

DIPNA PHARMACHEM LIMITED
CIN: U24100GJ2011PLC066400
REGD. OFFICE: A-211 , Siddhi Vinayk Tower, B/h DCP Office, Makarba, Ahmedabad-380051

STATEMENT OF PROFIT & LOSS ACCOUNT FOR THE QUARTER ENDED ON 30th SEPTEMBER, 2022

(Rs. in Lakhs Except EPS)

Sr. no	Particulars	6 Months Ended			Year ended
		30.09.2022	31.03.2022	30.09.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	Net Sales /Income from Operations	4860.37	4350.54	2925.01	7275.55
	Other Operating Income	0.00	0.89	0.15	1.04
	Total Income from Operations (Net)	4860.37	4351.43	2925.16	7276.59
2	Expenditure				
	Cost of material consumed	0.00	0.00	0.00	0.00
	Purchase of stock in trade	5585.19	3786.85	2979.82	6766.67
	Changes in Inventories of finished goods, work-in-progress and stock in trade	-934.95	293.40	-204.25	89.15
	Employees cost	18.30	29.18	24.36	53.54
	Depreciation	0.47	0.31	0.31	0.62
	Finance Cost	44.75	30.42	32.52	62.94
	Power and Fuel	0.22	0.06	0.04	0.11
	Other Expense	101.16	97.29	48.84	146.13
	Total Expenses	4815.13	4237.51	2881.65	7119.16
4	Profit from Operations before Exceptional Items Tax	45.23	113.92	43.51	157.43
5	Exceptional Items		0.00	0.00	0.00
6	Profit before Tax	45.23	113.92	43.51	157.43
	Current Tax	12.00	29.74	11.00	40.74
	Deferred Tax	0.00	0.00	0.00	0.00
7	Total Tax Expenses	12.00	29.74	11.00	40.74
8	Net Profit for the Period From Countinuing Operations	33.23	84.18	32.51	116.69
9	Details of Equity Shares				
	Paid up Equity Share Capital	1197.00	3.50	3.50	3.50
	Face Value of Equity Share Capital	1197.00	3.50	3.50	3.50
	Reserves	1180.85	84.17	86.18	170.35
10	Earning Per Share				
	Basic Earning per Share	0.28	240.51	92.88	333.39
	Diluted Earning per Share	0.28	240.51	92.88	333.39

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 14th November, 2022.

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.


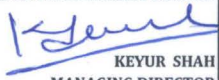
Place : Ahmedabad
Date : 14/11/2022



FOR DIPNA PHARMACHEM LIMITED

[Signature]

KEYUR SHAH
MANAGING DIRECTOR
DIN:03167258

DIPNA PHARMACHEM LIMITED CIN: U24100GJ2011PLC066400 REGD. OFFICE: A-211, Siddhi Vinayk Tower, B/h DCP Office, Makarba, Ahmedabad-380051 STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022 (In Lakhs)		
Particulars	As at 30.09.2022	As at 31.03.2022
A EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1197.00	3.50
(b) Other Equity	1180.85	170.35
Sub-total - Equity	2377.85	173.85
Liabilities		
2 Non-Current Liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	347.61	332.61
(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	347.61	332.61
3 Current liabilities		
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	450.89	686.28
(ii) Trade Payables		
I. total outstanding dues of micro enterprises and small enterprises	917.81	386.23
II. total outstanding dues of creditors other than micro enterprises and small enterprises	2978.99	1916.77
(iii) Other Financial Liabilities (Current Maturities of Long term Debt)	0.00	0.00
(b) Other Current Liabilities	8.83	86.97
(c) Provisions	52.25	40.25
(d) Current Tax Liabilities (Net)	0.00	0.00
Sub-total - Current Liabilities	4408.77	3116.50
TOTAL - EQUITY AND LIABILITIES	7134.23	3622.96
B ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	4.62	4.12
(b) Capital work-in-progress	0.00	0.00
(c) Investment Property		0.00
(d) Goodwill		0.00
(e) Other Intangible Assets		0.00
(f) Intangible Assets under Development		0.00
(g) Biological Assets other than Bearer Plants		0.00
(c) Financial Assets		0.00
(i) Investments		0.00
(ii) Trade Receivables		0.00
(iii) Loans		0.00
(d) Deferred Tax Assets (net)		0.00
(e) Other Non-Current Assets		0.00
Sub-total - Non-Current Assets	4.62	4.12
2 Current Assets		
(a) Inventories	1565.30	630.36
(b) Financial Assets	0.00	0.00
(i) Investment	0.00	0.00
(ii) Trade Receivables	2710.93	2697.48
(iii) Cash and Cash Equivalents	513.02	20.86
(iv) Bank Balances other than (iii) above	0.00	0.00
(v) Loans	1668.95	1.04
(vi) Others (to be specified)	0.00	0.00
(c) Current Tax Assets (Net)	0.00	0.00
(d) Other Current Assets	671.41	269.10
Sub-total - Current Assets	7129.61	3618.84
TOTAL - ASSETS	7134.23	3622.96
		
FOR DIPNA PHARMACHEM LIMITED  KEYUR SHAH MANAGING DIRECTOR DIN: 03167258		
Place : Ahmedabad Date : 14/11/2022		

DIPNA PHARMACHEM LIMITED
CIN: U24100GJ2011PLC066400

REGD. OFFICE: A-211 , Siddhi Vinayk Tower, B/h DCP Office, Makarba, Ahmedabad-380051

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

Particulars	C In Lakhs)	
	AS ON 30-09-2022	AS ON 31-03-2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	45.24	157.43
Adjustment For :		
Depreciation of property, plant & equipment	0.47	0.62
Finance Cost	44.75	62.94
Interest Income classified as Investing Cash Flows		(0.86)
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	90.45	220.13
Adjustment For :		
(a) (Increase)/Decrease in Inventories	(934.95)	89.15
(b) (Increase)/Decrease in Trade Receivables	(13.44)	(1202.70)
(b) (Increase)/Decrease in Current Assets	(402.30)	(34.46)
(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	15.00	(35.23)
(f) Increase /(Decrease) in Short Term Borrowings	(235.39)	(188.52)
(g) Increase /(Decrease) in Other Current Liabilities	(78.14)	86.56
(h) Increase /(Decrease) in Short Term Provisions	12.00	39.00
(i) Increase /(Decrease) in Trade Payable	1593.80	1125.12
CASH GENERATED FROM OPERATIONS	47.03	99.05
Less : (a) Income Tax Paid	12.00	40.74
NET CASH INFLOW FROM OPERATING ACTIVITIES (A)	35.03	58.32
B. CASH FLOW FROM INVESTING ACTIVITIES		
(a) Purchase of Fixed Assets	(0.97)	(0.68)
(b) Sale of Fixed Assets		0.00
(c) Investment		0.00
(d) Interest Income		0.86
NET CASH INFLOW / (OUTFLOW) FROM INVESTING ACTIVITIES (B)	(0.97)	0.18
C. CASH FLOW FROM FINANCING ACTIVITIES		
(a) Proceeds/(Repayment) from Borrowings		0.00
(b) Subsidy Received		0.00
(c) Loans granted	(1667.91)	
(d) Proceeds from Issue of Share Capital	2170.76	0.00
(e) Interest Paid	(44.75)	(62.94)
NET CASH INFLOW/ (OUTFLOW) IN FINANCING ACTIVITIES (C)	458.10	(62.94)
NET INCREASE IN CASH & CASH EQUIVALENTS (A+B+C)	492.16	(4.45)
OPENING BALANCE - CASH & CASH EQUIVALENT	20.87	25.32
CLOSING BALANCE - CASH & CASH EQUIVALENT	513.02	20.87

FOR DIPNA PHARMACHEM LIMITED

Place : Ahmedabad
Date : 14/11/2022



[Signature]

KEYUR SHAH
MANAGING DIRECTOR
DIN : 03167258

B S JAIN & CO

CHARTERED ACCOUNTANTS

701/B, Mahalay Complex, Opp. Hotel President, C.G. ROAD, Navrangpura, Ahmedabad – 380009
PH (O):- 079-35604942, (M): - +91-7567677007 Email ID: - bsjainandco@gmail.com

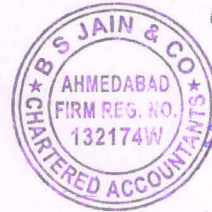
To,

The Board of Directors

Dipna Pharmachem Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Dipna Pharmachem Limited** (the "Company") for the half year ended **September 30, 2022** and the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations, 2015"), which has been initialled by us for identification purposes. The 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 the Statement based on our review.
2. This Statement, which is the responsibility of the Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement has not been prepared in all material respects in accordance with Ind AS and other recognised accounting practices and policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad
Date: November 14, 2022



For B S Jain & Co.
Chartered Accountants
FRN: 132174W

Bhaves S Jain
Proprietor

Membership No. 138988
UDIN: 22138988BDBHSJ6994