



BIBCOL

Bharat Immunologicals & Biologicals Corporation Limited

CIN – L24232UP1989GOI010542 (A Govt. of India Undertaking)

Regd. Office: Vill. Chola, Bulandshahr(UP)-Pin 203203

Phone 9458096110, Tele Fax -05732 238757

Email – sklalacs@yahoo.co.in Website- www.bibcol.com

No.BIB/CS/SE/LR-Q1/2020-21

Dated: 15.09.2020

To
The Listing Agreement
Bombay Stock Exchange
Phiroze Jeejeebhoy Towers,
25, Dalal Street,
Mumbai – 400 001.

Ref: Submission of Limited Review Report of the Quarterly Unaudited financial Results for the quarter ended June 2020 under Regulation 33(3)(C) of LODR

Madam/Sir, .

In pursuance of Regulation 33(3) (C) of the LODR with Stock Exchange, please find enclosed the Limited Review Report along with the financial results for the Quarter ended 30th June 2020.

It is requested to kindly take the above on record please.

Thanking you,

Yours truly,



S. ap.
15/9/20
(Sandip Kumar Lal)
Company Secretary

SUNNY CHHABRA & CO.

COST ACCOUNTANTS

606 Yantra, Paramount Symphony, Crossing Republic, Ghaziabad – 201016. Ph. 9718251456

LIMITED REVIEW REPORT

To

The Board of Directors

M/s Bharat Immunologicals & Biologicals Corporation Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED** ("the Company") for the period ended June 30th 2020 being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016. This statement is the responsibility of the Company's Management and has been approved and prepared by the Board of Directors and in accordance with Indian Accounting Standard (IND-AS) prescribed under section 133 of Companies Act and read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial 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 (ICAI). 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 provides 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 Indian accounting standards as per section 133 of Companies Act, 2013 read with relevant rules issued thereunder other recognized accounting practices & policies generally accepted in India, has not disclosed the information required to be disclosed in terms of regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015 and SEBI Circular CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR SUNNY CHHABRA & CO.

(Cost Accountants)

Date : 11-09-2020

Place : Ghaziabad



(PARTNER)

CMA SUNNY CHHABRA

M.No. 32469

Part I

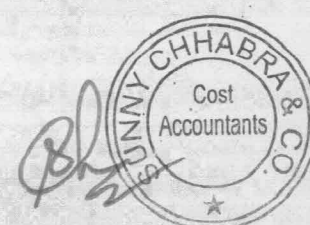
UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30-06-2020
Selected Information for the Period Ended 30-06-2020

(INR in Lakh)

S. No	Particulars	3 Months Ended on 30-06-2020	Preceding 3 Months Ended on 31-03-2020	Corresponding 3 Months Ended in the previous year 30-06-2019	Previous Year Ended as on 31-03-2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME				
	a) Income from Operations	1,915.29	2,325.11	699.98	6,683.65
	b) Other Income	-58.17	-130.65	184.49	118.37
	Total Revenue (1)	1,857.12	2,194.46	884.47	6,802.02
2	EXPENDITURE				
	a) Cost of Material Consumed	2,141.45	-2,163.44	323.99	6,895.34
	b) Purchase of Stock in Trade	-	-	-	-
	c) Change in Inventory of Finished Goods, Work in Progress and Stock in Trade	-760.94	3,596.92	379.72	-1,299.07
	d) Employees Benefits	158.49	358.60	255.72	1,137.25
	e) Finance Cost	109.10	98.74	90.29	474.17
	f) Depreciations and Amortization Expense	5.92	-8.20	20.40	23.67
	g) Other Expense	313.45	129.90	314.10	990.99
	Total Expense (2)	1,967.47	2,012.52	1,384.22	8,222.35
3	Profit/ (Loss) before exceptional items (1-2)	-110.35	181.99	-499.75	-1,420.33
4	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-31.90	56.45	-154.00	-399.19
5	Profit/ (Loss) from continuing Operations (3-4)	-78.45	125.48	-345.75	-1,021.13
6	Other Comprehensive Income/(Loss) (Net of Taxes)	-	-	-	-
7	Total Comprehensive Income/ (Loss) for the period (5+6)	-78.45	125.48	-345.75	-1,021.13
8	Paid Up Equity Share Capital (Face Value of INR 10/- each)	4,318.00	4,318.00	4,318.00	4,318.00
9	Earning Per Share (of INR 10/- each) not annualized				
	a) Basic	-0.18	0.29	-0.80	-2.36
	b) Diluted	-0.18	0.29	-0.80	-2.36

Note:- Refer our Note Separately

Signature *Signature* *Signature*

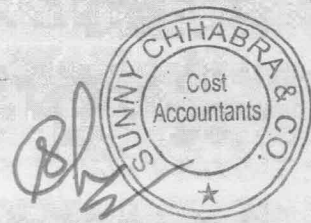


Part II

Selected Information for the Period Ended 30-06-2020

S.No	Particulars	3 Months Ended on 30-06-2020	Preceding 3 Months Ended on 31-03-2020	Corresponding 3 Months Ended in the previous year 30-06-2019	Previous Year Ended as on 31-03-2020
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A1	PARTICULARS OF SHAREHOLDING				
	Public shareholding				
	- Number of Shares	175,94,000.00	175,94,000.00	175,94,000.00	175,94,000.00
	- Percentage of shareholding	40.75	40.75	40.75	40.75
A2	Promoters and Promoters Group shareholding				
	a) Pledged/ Encumbered				
	- Number of Shares	-	-	-	-
	- Percentage of shareholding (as a% of the total shareholding of promoter and promoter group)	-	-	-	-
	- Percentage of shareholding (as a% of the total share capital of the company)	-	-	-	-
	b) Non - encumbered				
	- Number of Shares	255,86,000.00	255,86,000.00	255,86,000.00	255,86,000.00
	- Percentage of shareholding (as a% of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00
	- Percentage of shareholding (as a% of the total share capital of the company)	59.25	59.25	59.25	59.25
B	Particulars	3 Months ended (30/06/2020)			
	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter	-			
	Received during the quarter	-			
	Disposed of during the quarter	-			
	Remaining unresolved at the end of the quarter	-			

Sip. R. K. Singh



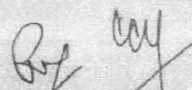
Segment Reporting for the Period Ended 30-06-2020

(INR in Lakh)

S.No	Particulars	3 Months Ended on 30-06-2020	Preceding 3 Months Ended on 31-03-2020	Corresponding 3 Months Ended in the previous year 30-06-2019	Previous Year Ended as on 31-03-2020
1	SEGMENT REVENUE				
	Oral Polio Vaccine	1,912.00	2,325.08	699.79	6,683.42
	Zinc Dispersible Tablets	0.13	0.03	0.20	0.23
	BIB Sweet Tablets	-	-	-	-
	BIBSANIT	3.16	-	-	-
	Less: Inter segment revenue	-	-	-	-
	Net Sales/ Income from operations	1,915.29	2,325.11	699.99	6,683.65
2	SEGMENT RESULTS (Profit Before Tax)				
	Oral Polio Vaccine	-109.90	186.18	-497.74	-1,410.59
	Zinc Dispersible Tablets	-1.01	-4.19	-2.01	-9.73
	BIB Sweet Tablets	-	-	-	-
	BIBSANIT	0.56	-	-	-
	Less: Unallocable expenditure net off unallocable Income	-	-	-	-
	Total Profit before Tax	-110.35	181.99	-499.75	-1,420.32
3	CAPITAL EMPLOYED (Segment Assets less Liabilities)				
	Oral Polio Vaccine	4,829.87	914.05	4,287.16	914.05
	Zinc Dispersible Tablets	-226.40	-8.72	-206.59	-8.72
	BIB Sweet Tablets	0.03	0.03	0.03	0.03
	BIBSANIT	-	-	-	-
	Others	-0.38	-51.85	649.08	-51.85
	Total Capital employed	4,603.12	853.51	4,729.68	853.51

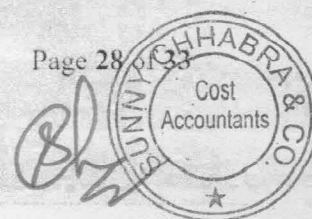
Notes:-

1. The above Un-Audited results for the Quarter ended 30th June, 2020 have been reviewed by the Audit Committee and were taken on record by the Board of Directors in their meeting held on September 11, 2020.
2. Valuation of Closing Stock has been done on the basis of Net realisable value.
3. In earlier quarters depreciation has been charged on the basis of income tax act but in quarter 4 onwards it has calculated on the basis of Companies Act 2013 & balancing figure is taken in quarter 4 depreciation.
4. This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rule 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013, and other recognised accounting practices and policies to the extent applicable.
5. The format for unaudited quarterly results as prescribed in SEBI's Circular dated November 30, 2015 has been modified to comply with requirements of SEBI's Circular dated July 5, 2016. Ind AS and Schedule III (Division II) to the Companies Act, 2013 applicable to companies that are required to comply with Ind AS.

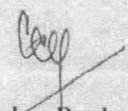
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6. The statement does include Ind AS compliant results for the preceding quarter ended 30th June, 2020.
7. Segment information as per Ind AS 108 has been given above as Segment Reporting. The Company is currently engaged in production of Oral Polio Vaccine, Zinc Vitamin Tablets, Hand Sanitizer and Sweetener.
8. The Ind AS complaint corresponding figures in the previous year have been subjected to review / audited. However, the company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
9. The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS as given below: For Table, kindly refer Corporate Announcements on www.bseindia.com.
10. Previous year/quarter figures have been regrouped/re-arranged wherever necessary, to make it comparable.


(Chandra Prakash Goyal)
Managing Director

Date :- 11.03.2020

 Rajin Shukla

