



Bharat Immunologicals & Biologicals Corporation Limited

CIN – L24232UP1989GOI010542 (A Govt. of India Undertaking)

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

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

No.BIB/CS/SE/UAFR/Q1/2022-23

Date 12.08.2022

To
The Listing Department
Bombay Stock Exchange
Phiroze jeejeebhoy Tower
25, Dalal Street, Mumbai – 400001

Sub: Submission of Un-audited Quarterly Financial Results for the quarter ended June 2022 and Limited Review Report thereon as per the Compliance of LODR 2015

Sir/Madam,

In pursuance of the SEBI LODR, please find attached the Un-audited Quarterly Financial Results for the quarter ended June 2022 and Limited Review Report thereon as per the Compliance of LODR 2015.

Submitted please.

Thanking you,

Sandip Kumar Lal
(General Manager/Company Secretary)



Sanjana & Associates
Chartered Accountant

H.NO.-A-1/659-660, 2nd
Floor, Sector-6, Rohini,
Delhi-110085

Limited Review Report

In case of M/s Bharat Immunologicals and Biologicals Corporation Limited

Review Report to the Shareholders of M/s Bharat Immunologicals and Biologicals Corporation Limited

We have reviewed the accompanying statement of unaudited financial results of **M/s Bharat Immunologicals and Biologicals Corporation Limited** for the period of 1st April, 2022 to 30th June, 2022. 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.

Sanjana & Associates
Chartered Accountant
FRN:037966N

Date:- 03-08-2022
Place:- Delhi
UDIN : 22559855AODZAF4157



CA Sanjana Garg
M.No.- 559855

Tel: +91 89295-10806

BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED

Registered office at VILLAGE CHOLAPS-KOTOALI DEHAT BULANDSAHAR UTTAR PRADESH 203203
CIN:- L24232UP1989GOI010542

Part - I

UNAUDITED FINANCIAL RESULT FOR THE QUARTER ENDED 30-06-2022
Selected Information for the Period Ended 30-06-2022

(Rs. in Lakh)

S.No	Particulars	3 Months Ended on 30-06-2022	Preceding 3 Months Ended on 31-03-2022	Corresponding 3 Months Ended in the previous year 30-06-2021	Previous Year Ended as on 31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME				
	a) Income from Operations	1,047.92	2,203.74	1,421.54	7,838.80
	b) Other Income	14.36	59.39	24.93	110.23
	Total Revenue (1)	1,062.28	2,263.13	1,446.47	7,949.03
2	EXPENDITURE				
	a) Cost of Material Consumed	2,641.63	489.91	2,063.81	5,918.51
	b) Purchase of Stock in Trade	-	-	-	-
	c) Change in Inventory of Finished Goods, Work in Progress and Stock in Trade	-1,832.73	1,497.14	-1,178.68	44.46
	d) Employees Benefits	395.33	358.65	283.34	1,384.91
	e) Finance Cost	158.04	167.65	115.61	559.17
	f) Depreciations and Amortization Expense	3.65	5.23	5.89	21.27
	g) Other Expenses	326.73	226.18	149.20	989.46
	Total Expense (2)	1,692.66	2,744.76	1,439.17	8,917.77
3	Profit/ (Loss) before exceptional items (1-2)	-630.37	-481.63	7.30	-968.74
4	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-130.71	-53.39	-185.35	-93.38
5	Profit/ (Loss) from continuing Operations (3-4)	-499.66	-428.24	192.65	-875.36
6	Other Comprehensive Income/(Loss) (Net of Taxes)	-	-	-	-
7	Total Comprehensive Income/ (Loss) for the period (5+6)	-499.66	-428.24	192.65	-875.36
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	-1.16	-0.99	0.45	-2.03
	b) Diluted	-1.16	-0.99	0.45	-2.03

Note:- Refer our Note Separately

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Part - II

Selected Information for the Period Ended 30-06-2022

S.No	Particulars	3 Months Ended on 30-06-2022	Preceding 3 Months Ended on 31-03-2022	Corresponding 3 Months Ended in the previous year 30-06-2021	Previous Year Ended as on 31-03-2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A1	PARTICULARS OF SHAREHOLDING				
	Public shareholding				
	- Number of Shares	17,594,000.00	17,594,000.00	17,594,000.00	17,594,000.00
	- 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	25,586,000.00	25,586,000.00	25,586,000.00	25,586,000.00
	- 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 (30/06/2022)			
	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter	0			
	Received during the quarter	2			
	Disposed of during the quarter	2			
	Remaining unresolved at the end of the quarter	0			

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Segment Reporting for the Period Ended 30-06-2022

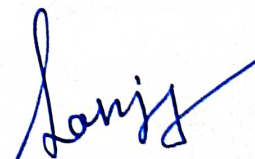
(Rs. In Lakhs)

S. No	Particulars	3 Months Ended on 30-06-2022	Preceding 3 Months Ended on 31-03-2022	Corresponding 3 Months Ended in the previous year 30-06-2021	Previous Year Ended as on 31-03- 2022
1	SEGMENT REVENUE				
	Oral Polio Vaccine	1,047.90	2,203.41	1,419.58	7,834.72
	Zinc Dispersible Tablets	-	-	-	-
	BIB Sweet Tablets	-	-	0.02	0.02
	BIBSANIT	0.02	0.33	1.94	3.52
	Less: Inter-segment revenue	-	-	-	-
	Net Sales/ Income from operations	1,047.92	2,203.74	1,421.54	7,838.26
2	SEGMENT RESULTS (Profit Before Tax)				
	Oral Polio Vaccine	-499.66	-481.60	192.37	-875.36
	Zinc Dispersible Tablets	-	-	-	-
	BIB Sweet Tablets	-	-	-	-
	BIBSANIT	-	-0.03	0.27	-
	Less: Un-allocable expenditure net off un-allocable Income	-	-	-	-
	Total Profit before Tax	-499.66	-481.63	192.64	-875.36
3	CAPITAL EMPLOYED (Segment Assets less Liabilities)				
	Oral Polio Vaccine	19,144.51	19,144.51	1,980.72	19,144.51
	Zinc Dispersible Tablets	-226.10	-226.10	-225.95	-226.10
	BIB Sweet Tablets	-	-	-	-
	BIBSANIT	-	-	19.60	-
	Others	1,109.86	1,109.86	36.40	1,109.86
	Total Capital employed	20,028.27	20,028.27	1,810.77	20,028.27

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Notes to the Results

1. The above Un-Audited results for the Quarter ended 30th June, 2022 have been review by the Audit Committee and were taken on record by the Board of Directors in their meeting held on August 11, 2022.
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.
6. The statement does include Ind AS compliant results for the preceding quarter and previous year ended 30th June, 2022.
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 Dispersible Tablets 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.


(Sanjay Kumar Mishra)
Managing Director

Date :- 11.08.2022

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