



Date: 27th November, 2020

To

BSE Limited
(SME PLATFORM)
P J Towers, Dalal Street
Mumbai – 400001

Ref: Scrip Code: 535217;
Scrip Id: HPCBL

Ref: Submission of Revised Unaudited Financial Results for the half year ended on 30th September, 2020

Dear Sir,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the company in its meeting held on 09th November, 2020 consider and approved the following matter:


1. Unaudited Financial Results of the company for the half year ended on September 30, 2020 were noted and approved
2. Cash Flow Statement for the half year ended on September 30, 2020
3. Take note of Limited Review Report issued by Statutory Auditor on Financial Statements for the half year ended on September 30, 2020 was considered and noted.

All information remains same except Limited Review Report has been attached for your reference.

Please find the enclosed attachment of above mentioned documents and take the same in your records.

Thanking you,

For HPC BIOSCIENCES LIMITED


MADHU ANAND
(Director)
DIN: 06447160

Regd office: Office No. 109, First Floor, Plot No. 22, Pooja Complex, Veer Savarkar Block, Shakarpur, Delhi-110092

CIN: L24119DL2002PLC114026:

Email id: hpcbiosci@yahoo.com : website: www.hpcbiosciences.com


PART-I STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30TH SEP 2020

Particulars		Half Year Ended		Year Ended
		Six Month Ended 30/09/2020	Year to date figures for the previous year ended 30/09/2019	Previous year ended 31/03/2020
		Unaudited	Unaudited	Audited
I.	Total Income from Operations	51.03	39.46	119.96
II.	Other Income	3.00	5.91	10.19
III.	Total Revenue (I+II)	54.03	45.37	130.15
IV.	Expenses			
	a) Cost of Materials consumed	-	-	-
	b) Purchase of Stock-in-trade	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	7.79
	d) Employee benefits expenses	3.50	2.02	9.44
	e) Depreciation and amortization expenses	25.63	30.48	60.96
	f) Other expenses	11.00	3.70	16.07
	Total Expenses	40.13	36.20	94.26
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	13.90	9.17	35.89
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	13.90	9.17	35.89
VIII	Extraordinary items	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	13.90	9.17	35.89
X	Tax expenses			
	a) Current Tax	-	-	2.23
	a) Income Tax Adjustment	-	-	-
	a) MAT Credit Entitlement	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	13.90	9.17	33.66
XII	Profit/(loss) from discontinuing operations	-	-	-
XIII	Tax expense of discontinuing operations	-	-	-
XIV	Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)	-	-	-
XV	Profit (Loss) for the period (XI + XIV)	13.90	9.17	33.66
XVI	Other Comprehensive Income			
	A (i) Items that will not be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XVII	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive	13.90	9.17	33.66

	Income for the period)			
XVIII	Earnings per equity share (for continuing operation):			
	(1) Basic	0.000	0.000	0.012
	(2) Diluted	0.000	0.000	0.012
XIX	Earnings per equity share (for discontinued operation):			
	(1) Basic	-	0.000	0.012
	(2) Diluted	-	0.002	0.012
XX	Earning Per Share (for discontinued & continuing operations)			
	a) Basic	0.000	0.000	0.012
	b) Diluted	0.000	0.002	0.012

Thanking you,

For HPC BIOSCIENCES LIMITED


MADHU ANAND
(Director)
DIN: 06447160

Date : 09.11.2020

Place : Delhi

NOTES:**STATEMENT OF ASSETS AND LIABILITIES AS AT 30.09.2020**

		AMOUNT IN LAKHS	
Sr. No.	Particulars	30.09.2020	31.03.2020
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
1)	<u>Shareholder's funds</u>		
(a)	Share Capital	1,596.00	1,596.00
(b)	Reserves and Surplus	1,586.01	1,572.11
(c)	Money Received against share Warrants		
	Sub-total - Shareholders' funds	3,182.01	3,168.11
2)	<u>Share application money pending allotment</u>		
	(a) Share Application Money	-	-
3)	<u>Non-Current liabilities</u>		
(a)	Long term Borrowings	-	-
(b)	Deferred tax liabilities (net)	-	-
(c)	Other long Term Liabilities	-	-
(d)	Long Term Provisions	-	-
	Sub-total - Non-current liabilities	-	-
3)	<u>Current Liabilities</u>		
(a)	Short Term Borrowings	-	-
(b)	Trade Payables	-	-
(c)	Other Current Liabilities	21.45	37.45
(d)	Short- Term Provisions	8.89	8.09
	Sub-total - Current liabilities	30.34	45.53
	Total Equity & Liabilities	3,212.35	3,213.64
II.	ASSETS		
1)	<u>Non- Current Assets</u>		


(a)	Fixed Assets	332.57	358.20
(b)	Deferred tax assets (net)	-	-
(c)	Non-current investments	30.00	30.00
(d)	Long term loans and advances	368.75	368.75
(e)	Other non-current assets	-	-
	Sub-total - Non-current assets	731.32	756.95
2)	<u>Current Assets</u>		
(a)	Current Investment	-	-
(b)	Inventories	80.39	80.39
(c)	Trade receivables	568.10	542.32
(d)	Cash and Bank equivalents	65.61	29.61
(e)	Short term loans and advances	1,758.41	1,796.45
(f)	Other current assets	8.52	7.92
	Sub-total - Current assets	2,481.03	2,456.69
	Total Assets	3,212.35	3,213.64

Notes:-

- 1) The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 09.11.2020. The Statutory auditors have carried out Limited Review Report of the same.
- 2) The previous period figures have been rearranged / regrouped, wherever necessary to confirm to current period classifications.
- 3) The company has not adopted the Indian Accounting Standards (IND AS) in terms of exemption available to Companies listed on SME Platform.
- 4) The company does not have more than one reportable segment in terms of AS-17 Issued by ICAI. Hence segment wise reporting is not applicable.

Thanking you,

For HPC BIOSCIENCES LIMITED


MADHU ANAND
(Director)
DIN: 06447160

Date : 09.11.2020

Place : Delhi

Cash Flow Statement For the Year Ending 30-September-2020

	(Amount in Lakh)	
	Amount	Amount
Particulars	30.09.2020	31.3.2020
(A) CASH FLOW FROM OPERATING ACTIVITIES:		
1.Net profit before tax	13.90	35.90
2.Adjustment for:	-	
Add: Depreciation & Amortization Expenses	25.63	60.96
Add: Preliminary Expenses W/o	-	-
Less: Interest Received	(3.00)	(10.19)
Operating Profit before Working capital changes	36.53	86.67
3.Working Capital Changes:		
Decrease (Increase) in Trade & Other Receivables	(25.78)	(12.90)
Decrease (Increase) in Other Current Assets	(0.60)	13.27
Decrease (Increase) in Inventories	-	7.79
Increase (Decrease) in Short term provisions	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities	(16.00)	(12.52)
Net Changes in Working Capital	(42.38)	(4.38)
Cash Generated from Operations	(5.85)	82.29
Adjustment of Taxes	(0.80)	-
Net Cash Flow from Operating Activities (A)	(5.05)	82.29
(B.) CASH FLOW FROM INVESTING ACTIVITIES :		
Purchase of Fixed Assets	-	-
(Increase) Decrease in Other Non Current Assets	-	-
(Increase) Decrease in Long Term Loans & Advances	-	-
(Increase) Decrease in Short Terms Loans & Advances	38.04	(89.43)
Interest Received	3.00	10.19
Decrease (Increase) in Current Investments	-	-
Decrease (Increase) in Non Current Investments	-	-
Net Cash Flow from Investing Activities (B)	41.04	(79.24)
(C.) CASH FLOW FROM FINANCING ACTIVITIES :		
Issue of share capital and Proceeds from Share Application Money	-	-

Preliminary Expenses Incurred		-	-
Increase/Decrease in Short Terms Borrowings		-	-
Net Cash Flow from Financing Activities (C)		-	-
Net Increase / (Decrease) in Cash & Cash Equivalents (A-B+C)		36.00	3.05
Cash and cash equivalents at the beginning of the year / Period		29.61	26.56
Cash and cash equivalents at the end of the year/ Period		65.61	29.61
<p>* Note: The above Cash Flow Statement has been prepared under "Indirect Method" as set out in the Accounting Standard (AS) – 3 on Cash Flow Statements" issued by the Institute of Chartered of Accountants of India.</p>			

Thanking you,

For HPC BIOSCIENCES LIMITED


MADHU ANAND
 (Director)
 DIN: 06447160

Date : 09.11.2020

Place : Delhi



LIMITED REVIEW REPORT

To,
Board of Directors of
M/S HPC BIOSCIENCES LIMITED

We have reviewed the accompanying statement of Unaudited Financial Results of M/S HPC BIOSCIENCES LIMITED (the "Company"), for the half year ended 30th September 2020, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Companies 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 in accordance with the standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditors 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 accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that caused us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued hereunder 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 Obligation and Disclosure Requirements) Regulations, 2015 and SEBI circular dated 5th July 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rahul A Kumar & Co.
Chartered Accountants
FRN: 033148N

CA Rahul Kumar
Proprietor
M. No. 548868
Place: New Delhi

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