



**Date: 28<sup>th</sup> September, 2023**

**To**

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

**Scrip Code: 535217  
Scrip Id: HPCBL**

**Ref: Submission of Audited Financial Results for the half year and year ended on 31<sup>st</sup> March, 2023**

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 26<sup>th</sup> May, 2023 consider and approved the following matter:

1. Audited Financial Results of the company for the half year and year ended on March 31, 2023 were noted and approved
2. Cash Flow Statement for the year ended on March 31, 2023
3. Take note of Audit Report issued by Statutory Auditor on Financial Statements for the year ended on March 31, 2023 was considered and noted.
4. Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the year ended on 31<sup>st</sup> March, 2023.

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](mailto:hpcbiosci@yahoo.com) : website: [www.hpcbiosciences.com](http://www.hpcbiosciences.com)**

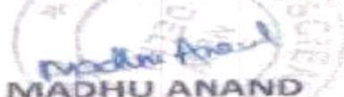
## Statement of Audited Financial Results for the half Year and Year ended 31.03.2023

Particulars		Half Year			Year Ended	
		6 Months Ended	preceding 6 Months Ended	Corresponding 6 Months Ended	Current Year Ended	Previous Year Ended
		31.03.2023	30.09.2022	31.03.2022	31.03.2023	31.03.2022
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
I.	Total Income from Operations	-	10.26	8.25	21.11	49.01
II.	Other Income	23.12	23.10	31.83	55.22	41.75
III.	<b>Total Revenue (I+II)</b>	<b>23.12</b>	<b>33.36</b>	<b>40.09</b>	<b>76.34</b>	<b>90.76</b>
IV.	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-	-
	c) Changes in inventories of finished goods, WIP and stock in trade	-	-	54.84	-	54.84
	d) Employee benefits expenses	11.25	6.15	10.75	11.00	19.25
	e) Depreciation and amortization expenses	25.15	25.15	25.15	50.29	50.29
	f) Other expenses	3.85	6.94	3.69	12.19	14.45
	<b>Total Expenses</b>	<b>40.25</b>	<b>38.23</b>	<b>94.44</b>	<b>73.48</b>	<b>138.83</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>(17.12)</b>	<b>(4.88)</b>	<b>(54.35)</b>	<b>2.86</b>	<b>(48.08)</b>
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) before extraordinary items and tax (VI-VII)	(17.12)	(4.88)	(54.35)	2.86	(48.08)
VIII	Extraordinary items	-	-	-	-	-
IX	Profit/(Loss) before tax (VIII-IX)	(17.12)	(4.88)	(54.35)	2.86	(48.08)
X	Tax expenses					
	a) Current Tax	-	-	1.36	0.74	1.36
	a) Income Tax Adjustment	-	-	-	-	-
	a) MAT Credit Entitlement	-	-	-	-	-
	b) Deferred Tax Liabilities / (Assets)	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(17.12)	(4.88)	(55.71)	2.11	(49.44)
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)	(17.12)	(4.88)	(55.71)	2.11	(49.44)
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 Income for the period)	(17.12)	(4.88)	(55.71)	2.11	(49.44)
XVIII	Earnings per equity share (for continuing operation):					
	(1) Basic	(0.000)	(0.000)	0.021	0.000	0.123
	(2) Diluted	(0.000)	(0.000)	0.021	0.000	0.123
XIX	Earnings per equity share (for discontinued operation):					
	(1) Basic	(0.000)	(0.000)	0.021	0.000	0.123
	(2) Diluted	(0.000)	(0.000)	0.021	0.000	0.123
XX	Earning Per Share (for discontinued & continuing operations)					
	a) Basic	(0.000)	(0.000)	0.021	0.000	0.123
	b) Diluted	(0.000)	(0.000)	0.021	0.000	0.123

Thanking you,

For HPC BIOSCIENCES LIMITED

  
**MADHU ANAND**  
 (Director)  
 DIN: 06447160

**Date : 26.05.2023**

**Place : Delhi**

**STATEMENT OF ASSETS AND LIABILITIES AS AT 31.03.2023**

S. No.	Particulars	Amount in Lakh	
		As at 31.03.2023	As at 31.03.2022
		Audited	Audited
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b><u>Non- Current Assets</u></b>		
	(a) Property, Plant and Equipment	206.36	256.65
	(b) Capital Work-in-Progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Financial Assets		
	(i) Investments	30.00	30.00
	(ii) Loan & Advances	368.75	368.75
	(iii) Other financial assets	-	-
	(e) Deferred tax assets (net)	-	-
	(f) Other Non-Current Assets	-	-
	<b>Total Non-Current Assets</b>	<b>605.11</b>	<b>655.40</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	-	-
	(b) Financial Assets		
	(i) Trade Receivables	570.10	570.10
	(ii) Cash and Bank equivalents	49.39	119.48
	(iii) Bank balances other than (ii) above	-	-
	(iv) Loan & Advances	1,975.33	1,902.79
	(v) Investment	-	-
	(c) Other Current Assets	18.36	14.64
	<b>Total Current Assets</b>	<b>2,613.18</b>	<b>2,607.00</b>
	<b>TOTAL ASSETS</b>	<b>3,218.29</b>	<b>3,262.40</b>
	<b>EQUITY AND LIABILITIES</b>		
	<b>Equity</b>		
	(a) Equity Share Capital	1,596.00	1,596.00
	(b) Other Equity	1,596.01	1,639.62
	(c) Money received against share warrants	-	-
	<b>Total Equity</b>	<b>3,192.01</b>	<b>3,235.62</b>
<b>B</b>	<b>Liabilities</b>		
<b>1</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Deferred Tax Liabilities (Net)	-	-
	(c) Other Non-Current Liabilities	-	-

	<b>Total Non-Current Liabilities</b>	-	-
<b>2</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade Payables	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Current Liabilities	12.28	15.13
	(c) Provisions	14.00	11.65
	<b>Total Current Liabilities</b>	<b>26.28</b>	<b>26.78</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,218.29</b>	<b>3,262.40</b>

**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 26.05.2023. The Statutory auditors have carried out Audit 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 : 26.05.2023

Place : Delhi


**Cash Flow Statement For the Year Ending 31-March-2023**

Particulars	Amount in Lakh	
	31.3.2023	31.3.2022
<b><u>(A) CASH FLOW FROM OPERATING ACTIVITIES:-</u></b>		
1.Net profit before tax	(41.26)	(48.08)
<b>2. Adjustment for:</b>		
<u>Add:</u> Depreciation & Amortization Expenses	50.29	50.29
<u>Add:</u> Preliminary Expenses W/o	-	-
<u>Less:</u> Interest Received	(37.22)	(41.75)
<b>Operating Profit before Working capital changes</b>	<b>(28.19)</b>	<b>(39.54)</b>
<b><u>3.Working Capital Changes:</u></b>		
Decrease (Increase) in Trade & Other Receivables	-	-
Decrease (Increase) in Other Current Assets	(3.72)	(4.17)
Decrease (Increase) in Inventories	-	54.84
Increase (Decrease) in Short term provisions	-	-
Increase (Decrease) in Trade & Other Payables	-	-
Increase (Decrease) in Current Liabilities	(2.86)	(2.62)
<b>Net Changes in Working Capital</b>	<b>(6.58)</b>	<b>48.05</b>
<b><u>Cash Generated from Operations</u></b>	<b>(34.77)</b>	<b>8.52</b>
<b>Adjustment of Taxes</b>	-	-
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(34.77)</b>	<b>8.52</b>
<b><u>(B.) CASH FLOW FROM INVESTING ACTIVITIES :</u></b>		
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	(72.54)	39.31
Interest Received	37.22	41.75
Decrease (Increase) in Current Investments	-	-
Decrease (Increase) in Non Current Investments	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	<b>(35.31)</b>	<b>81.06</b>
<b><u>(C.) CASH FLOW FROM FINANCING ACTIVITIES :</u></b>		
Issue of share capital and Proceeds from Share Application Money	-	-
Preliminary Expenses Incurred	-	-
Increase/Decrease in Short Terms Borrowings	-	-
<b>Net Cash Flow from Financing Activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents ( A-B+C )</b>	<b>(70.08)</b>	<b>89.57</b>

Cash and cash equivalents at the beginning of the year / Period		119.48	29.90
Cash and cash equivalents at the end of the year/ Period		49.39	119.48
* 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.			

Thanking you,

For HPC BIOSCIENCES LIMITED

  
MADHU ANAND  
(Director)  
DIN: 06447160

Date : 26.05.2023

Place : Delhi

**Declaration of Unmodified Audit Report Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

I, **MADHU ANAND**, one of the Directors of **HPC BIOSCIENCES LIMITED** having its registered office at **Office No. 109, First Floor Plot No.22, Pooja Complex, Veer Savarkar Block, Delhi -110092** hereby declare that Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion on Audited Financial Results of the Company for the half year and year ended 31<sup>st</sup> March, 2023.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosures) Requirements, 2015, as amended and circular no. CIR/CFD/CMD/56//2016 dated May 27, 2016.

This is submitted for your record.

Thanking you,

For HPC BIOSCIENCES LIMITED

  
MADHU ANAND  
(Director)  
DIN: 06447160

Date : 26.05.2023

Place : Delhi