Bharat Immunologicals & Biologicals Corporation Limited CIN – L24232UP1989GOI010542 (A Govt. of India Undertaking) Prod. Officer Vill. Chole. Bulandshahr (UP) Pin 203203

Regd. Office: Vill. Chola, Bulandshahr(UP)-Pin 203203
Phone (09458096110), Tele Fax -05732 238757
Email – sklalacs@yahoo.co.in Website- www.bibcol.com

No.BIB/CS/SE/UAFR/2023-24/

Date 31.10.2023

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

Sub: Submission of Unaudited Quarterly Financial Results alongwith Limited Review Report for the quarter and half year ended September 2023 as Compliance of LODR 2015

Sir/Madam,

In pursuance of the LODR with Stock Exchange, please find enclosed the Unaudited quarterly financial results alongwith Limited Review Report for the quarter and half year ended September 2023 approved by the Board of the Company in its Meeting on 30.10.2023.

This submission of UAFR will succeeded by XBRL filing as per the requirement of Exchange.

Submitted please.

Thanking you,

Sandip Kumar Lal (G.M.) 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 July, 2023 to 30th September, 2023. 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. orthat it contains any material misstatement

> Sanjana & Associates **Chartered Accountant** FRN:037966N

Date:-30-10-2023

Place:-Delhi

UDIN:23559855BHBOQV9154



CA Sanjana Garg M.No.- 559855

BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED Registered office at VILLAAGE CHOLAPS-KOTOALI DEHAT BULANDSAHAR UTTAR PRADESH UP 203203 CIN:- L24232UP1989G0I010542

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30-09-2023

Selected Information for the Period Ended 30-09-2023 Part I

b) Diluted	a) Basic		9 Eanii	8 Paid	7 Total	6 Othe	Pro	0 0	a) Cı	4 Tax	3 Profi	1003	60 00	3 50		2) [d) E	5) (3	0) F1	a) C	2 EXP		9	a) In	1 INC		S.No Part
b) Diluted	BIC		Eaning Per Share (of INR 10/- each) not annualised	Paid Up Equity Share Capital (Face Value of INR 10/- each)	Total Comprehensive Income/ (Loss) for the period (5+6)	Other Comprehensive Income/(Loss) (Net of Taxes)	Frolit (Loss) from continuing Operations (3-4)	b) Deferred Tax	a) Current Tax	Tax Expense	Profit (Loss) before exceptional items (1-2)	Total Expense (2)	8) Other Expense	1) Depreciations and Amortisation Expense	c) I manice Cost	a) Emance Cost	di l'implacesso Benefits	c) Change in Inventoy of Finished Goods, Work in Progress and	b) Furchase of Stock in Trade	a) Cost of Malerial Consumed	EXPENDITURE	Total Revenue (1)	b) Ciber Income	a) Income from Operations	INCOME		Particulars
-1.14	-1.14			4.318.00	-491.83		491.83	-172.81			-664.64	680.99	7).13	3.43	208.73	397.70						16.35	16.35			(Unaudited)	3 Months Ended on 30-09-2023
-1.06	-1.06			4318 00	458.73	•	-458.73	-138.04	•		-596.77	606.93	41 65	3.43	172.12	389.99				-0.26		10.16	10.16			(Unaudited)	Preceeding 3 Months Ended on 30-06-2023
-0.71	-0.71		4,510,00	4 318 00	-308-31		-308.31	-87.60			-395.92	3,075.83	65.08	3.65	174.22	394.98	2,427.29			10.61		2,679.91	31.95	2,647.96		(Unaudited)	Corresponding 3 Months Ended in the previous year 30-09-2022
-220	-2.20		100.00	431800	95 050		-950.56	-310.85			-1 261 41	1,287.92	112.78	6.86	380.85	787.69				-0.26		26.51	26.51			(Unaudited)	Half Year Ended on 30-09-2023
100000	-3.85	A TO THE TOTAL STATE OF THE PARTY OF THE PAR	4,318.00				-1 663 88	-562 91		-2,220.77	-2 776 79	6.793.73			704.86	1,514,46	595.20			3,304.37		4,566.94		4,460.91		(Audited)	Previous Year Ended as on 31-03-2023

Registered office at VILLAAGE CHOLAPS-KOTOALI DEHAT BULANDSAHAR UTTAR PRADESH UP 203203 CIN:- L24232UP1989GOI010542 BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED

Part II Selected Information for the Period Ended 30-09-2023

				Carried Ing 1 Manile		
S.No	Particulars	3 Months Ended on 30-09-2023	Preceeding 3 Months Ended on 30-06-2023	Ended in the previous year 30-09-2022	Half Year Ended on 30-09-2023	Previous Year Ended as on 31-03-2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
2	PARTICULARS OF SHAREHOLDING			 		
	Public shareholding					
	- Number of Shares	1,75,94,000.00	1.75.94.000.00	1.75 94 000 00	1 75 94 000 00	1 75 94 000 00
	Percentage of shareholding	40.75	40.75	40 75	40.75	40.75
A2	Promoters and Promoters Group shareholding				10.10	
	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	2,55,86,000.00	2,55,86,000.00	2.55.86.000.00	2 55 86 000 00	00 000 98 55 6
_	- Percentage of shareholding (as a% of the total shareholding of					-,55,00,000.00
	promoter and promoter group)	100.00	100.00	100.00	100 00	100.00
	- Percentage of shareholding (as a% of the total share capital of the					100.00
	company)	59.25	59.25	59.25	59 25	\$0.75
		3 Months ended (30-				27.60
В	Particulars	09-2023)				
	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter					
	Received during the quarter					
	Disposed of during the quarter					
Ļ	Remaining unresolved at the end of the quarter					

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BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED Registered office at VILLAAGE CHOLAPS-KOTOALI DEHAT BULANDSAHAR UTTAR PRADESH UP 203203 CIN:- L24232UP1989GOI010542 Segment Reproting for the Period Ended 30-09-2023

	250	segment vebroring to the second			
S.No	S.No Particulars	3 Months Ended on 30-09-2023	Preceeding 3 Months Ended on 30-06-2023	Corresponding 3 Months Ended in the previous year 30-09-2022	Half Year Ended on Previous Year Ended as 30-09-2023 on 31-03-2023
-	SEGMENT REVENUE				
	SEGNIENT REPORT	•	•	2,647.96	
	Oral Polio Vaccine	•			•
	Zine Dispersible Tablets				
	DID Canada Taklata	•	•		•
	DID SWEET LADIED				
	BIBSANIT	,	•		
	Less: Intersegmentrevenue				
	Net Sales/ Income from operations			2,647.96	
2	SEGMENT RESULTS (Profit Before Tax)				
	Oral Polio Vaccine	-491.83	•	-308.31	491.83
	Zinc Dispersible Tablets				
	BIB Sweet Tablets	•			
	BIBSANIT		•	t	
	Less Unallocable expenditure net off unallocable Income				
	Total Profit before Tax	-491.83		-308.31	491.83
نما	CAPITAL EMPLOYED (Segment Assets less Liabilities)				
	Oral Polio Vaccine	18,117.85	18,311.17	19,144.51	18,117.85
	Zinc Dispersible Tablets	-226.10	-226.10	-226.10	-226.10
	BIB Sweet Tablets		•	,	
	BIBSANIT	•	7		
	Others*	921.38	901.52	1,109.86	921.38
	Total Capital employed	18,813.13	18,986.59	20,028.27	18,813.13

BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LTD. Registered office at VILLAAGE CHOLAPS-KOTOALI DEHAT BULANDSAHAR UTTAR PRADESH UP 203203

CIN:- L24232UP1989GOI010542
Notes to the Results

- 1. The above Un-Audited results for the Quarter ended 30th September, 2023 have been review by the Audit Committee and were taken on record by the Board of Directors in their meeting held on October 31st, 2023.
- 2. Valuation of Closing Stock has been done on the basis of Net realisable value.
- 3. In quarters, depreciation has been charged on the basis of Companies Act 2013.
- 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 September, 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.

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Bharat Immunologicals and Biologicals Corporation Limited Statement of Assets & Liabilities as on 30th September 2023

	Particulars	Note No.	As at 30th September 2023	As at 31st March 2023
Α	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	4	11,521.52	11,574.65
	(c) Financial Assets	5	928.18	928.18
	(d) Other non-current assets	6	44.84	44.84
	(e) Non Current Tax Assets (Net)	7	71.22	71.20
	(f) Deferred tax assets (net)	8	2,976.37	2,665.54
	(i) Deterred tax assets (rict)		15,542.14	15,284.41
2	Current assets		10,0 12.11	
	Current assets			
_	(a) Inventoring	9	142.40	142.21
	(a) Inventories		142.40	142.22
	(b) Financial Assets			
	(i) Investments	10	1 002 56	1,387.59
	(ii) Trade receivables	11	1,002.56 145.83	128.59
	(ii) Cash and cash equivalents			
	(iii) Bank balances other than (ii) above	12	745.10	745.10
	(c) Other current assets	13	1,235.10	1,176.78
			3,271.00	3,580.28
	Total		18,813.13	18,864.73
В	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	14	4,318.00	4,318.00
	(b) Other Equity	15	3,552.87	4,503.43
			7,870.87	8,821.43
;	Non-current liabilities			
	(a) Deferred Grant	16	0	-
	(b) Long Term Provisions	17	691.00	639.06
	(c) Long Term Loans	18	350.00	
			1,041.00	639.06
:	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	19	7,086.44	7,022.49
	(ii) Trade payables	20	77.85	103.14
	(iii) Other Financial Liabilities	21	99.20	124.72
	(b) Short Term Provisions	23	728.00	685.55
	(c) Other Current liabilities	24	1,913.98	1,468.34
			9,905.48	9,404.24
	Total		18,813.13	10 064 72
			10,013.13	18,864.73

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