



Date: 20<sup>th</sup> November, 2020

To

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

Ref: Scrip Code: 535217;  
Scrip Id: HPCBL

**Ref: Submission of Unaudited Financial Results for the half year ended on 30<sup>th</sup> 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 09<sup>th</sup> 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.

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:

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

		Half Year Ended		Year Ended
Particulars		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.	<b>Total Revenue (I+II)</b>	<b>54.03</b>	<b>45.37</b>	<b>130.15</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	-	-	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
	<b>Total Expenses</b>	<b>40.13</b>	<b>36.20</b>	<b>94.26</b>
V	Profit/(Loss) before exceptional and extraordinary items and tax (III-V)	<b>13.90</b>	<b>9.17</b>	<b>35.89</b>
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**

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


(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	-	-
	<b>Sub-total - Non-current assets</b>	<b>731.32</b>	<b>756.95</b>
<b>2)</b>	<b><u>Current Assets</u></b>		
(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
	<b>Sub-total - Current assets</b>	<b>2,481.03</b>	<b>2,456.69</b>
	<b>Total Assets</b>	<b>3,212.35</b>	<b>3,213.64</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 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
<b><u>(A) CASH FLOW FROM OPERATING ACTIVITIES:</u></b>		
1.Net profit before tax	13.90	35.90
2. <b><u>Adjustment for:</u></b>	-	
Add: Depreciation & Amortization Expenses	25.63	60.96
Add: Preliminary Expenses W/o	-	-
Less: Interest Received	(3.00)	(10.19)
<b>Operating Profit before Working capital changes</b>	36.53	86.67
<b><u>3.Working Capital Changes:</u></b>		
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)
<b>Net Changes in Working Capital</b>	(42.38)	(4.38)
<b><u>Cash Generated from Operations</u></b>	(5.85)	82.29
<b>Adjustment of Taxes</b>	(0.80)	-
<b>Net Cash Flow from Operating Activities (A)</b>	(5.05)	82.29
<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	38.04	(89.43)
Interest Received	3.00	10.19
Decrease (Increase) in Current Investments	-	-
Decrease (Increase) in Non Current Investments	-	-
<b>Net Cash Flow from Investing Activities (B)</b>	41.04	(79.24)
<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>Net Increase / (Decrease) in Cash &amp; Cash Equivalents ( A-B+C )</b>		36.00	3.05
<b>Cash and cash equivalents at the beginning of the year / Period</b>		29.61	26.56
<b>Cash and cash equivalents at the end of the year/ Period</b>		65.61	29.61
<p><b>* 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.</b></p>			

Thanking you,

For HPC BIOSCIENCES LIMITED

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

Date : 09.11.2020

Place : Delhi