



Bharat Immunologicals & Biologicals Corporation Limited

BIBCOL

CIN – L24232UP1989GOI010542 (A Govt. of India Undertaking)

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 ended June 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 ended June 2023 approved by the Board of the Company in its Meeting on 31.10.2023.

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 April, 2023 to 30th June, 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, or that it contains any material misstatement.

Date:- 27-10-2023

Place:- Delhi

UDIN : 23559855BHBOQU9550

**Sanjana & Associates
Chartered Accountant
FBN-027066N**



**CA Sanjana Garg
M.No.- 559855**

BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED
Registered office at VILLAGE CHOLAPS-KOTOALI DEHAT BULANDSAHAR UTTAR PRADESH UP 203203
CIN:- L24232UP1989GO1010542

Part I
UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER ENDED 30-06-2023
Selected Information for the Period Ended 30-06-2023

S.No	Particulars	(INR in Lakh)			
		3 Months Ended on 30-06-2023 (Unaudited)	Preceding 3 Months Ended on 31-03-2023 (Unaudited)	Corresponding 3 Months Ended in the previous year 30-06-2022 (Unaudited)	Previous Year Ended as on 31-03-2023 (Audited)
1	INCOME				
	a) Income from Operations	-	765.03	1,047.92	4,460.91
	b) Other Income	10.16	49.48	14.36	106.03
	Total Revenue (1)	10.16	814.51	1,062.28	4,566.94
2	EXPENDITURE				
	a) Cost of Material Consumed	-0.26	1.05	2,641.63	3,304.37
	b) Purchase of Stock in Trade	-	-	-	-
	c) Change in Inventory of Finished Goods, Work in Progress and Stock in Trade	-	784.13	-1,832.73	595.20
	d) Employees Benefits	389.99	314.16	395.33	1,514.46
	e) Finance Cost	172.12	205.78	158.04	704.86
	f) Depreciations and Amortisation Expense	3.43	9.02	3.65	19.98
	g) Other Expenses	41.65	67.97	326.73	654.85
	Total Expense (2)	606.93	1,382.11	1,692.66	6,793.73
3	Profit/(Loss) before exceptional items (1-2)	-596.77	-567.60	-630.37	-2,226.79
4	Tax Expense				
	a) Current Tax	-	-	-	-
	b) Deferred Tax	-138.04	-180.04	-130.71	-562.91
5	Profit/(Loss) from continuing Operations (3-4)	-458.73	-387.56	-499.66	-1,663.88
6	Other Comprehensive Income/(Loss) (Net of Taxes)				
	Total Comprehensive Income/(Loss) for the period (5+6)	-458.73	-387.56	-499.66	-1,663.88
7	Paid Up Equity Share Capital (Face Value of INR 10/- each)	4,318.00	4,318.00	4,318.00	4,318.00
8	Earning Per Share (of INR 10/- each) not annualised				
	a) Basic	-1.06	-0.90	-1.16	-3.85
	b) Diluted	-1.06	-0.90	-1.16	-3.85

Note:- Refer our Note Separately

S. Srip.

BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED
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CIN:- L24232UP1989G01010542

Part II
Selected Information for the Period Ended 30-06-2023

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A1	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
	- 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	2,55,86,000.00	2,55,86,000.00	2,55,86,000.00	2,55,86,000.00
	- 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 (30/06/2023)			
	INVESTOR COMPLAINTS				
	Pending at the beginning of the quarter	-	-	-	-
	Received during the quarter	-	-	-	-
	Disposed of during the quarter	-	-	-	-
	Remaining unresolved at the end of the quarter	-	-	-	-

Q.P.

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(INR in Lakh)

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Note:- Refer our Note Separately

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UTTAR PRADESH UP 203203
CIN:- L24232UP1989GOI010542
Notes to the Results

1. The above Un-Audited results for the Quarter ended 30th June, 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.

C.S.K.
C S. K. LAL
company secretary.

(D.K. TIWARY)
(D.K. TIWARY)
MANAGING DIRECTOR