



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/2019-20/2

Date 29.10.2019

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

Sub: Submission of Unaudited Quarterly Financial Results for the quarter and half year ended September 2019 as Compliance of LODR 2015

Sir/Madam,

In pursuance of the LODR with Stock Exchange, please find enclosed the Unaudited quarterly financial results for the quarter and half year ended September 2019 approved by the Board of the Company in its Meeting on 29.10.2019.

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

Submitted please.

Thanking you,

For **BHARAT IMMUNOLOGICAL AND BIOLOGICAL CORPORATION LIMITED (BIBCOL)**

Sandip Kumar Lal
(Dy. GM/Company Secretary)

BHARAT IMMUNOLOGICALS & BIOLOGICALS CORPORATION LIMITED

CIN:- L24232UP1989GOI010542

Part I

**UNAUDITED FINANCIAL RESULTS (PROVISIONAL) FOR THE QUARTER AND HALF YEAR 3
2019**

(INR in Lakh)

S. No	Particulars	3 Months Ended on 30-09-2019	Preceding 3 Months Ended on 30-06-2019	Corresponding 3 Months Ended in the previous year 30-09-2018	Half Year Ended as on 30-09-2019	Previous Year Ended as on 31-03-2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	INCOME					
	a) Income from Operations	810.13	699.98	467.22	1,510.11	8,364.56
	b) Other Income	17.45	184.49	10.36	201.92	422.48
	Total Revenue (1)	827.58	884.47	477.58	1,712.03	8,787.04
2	EXPENDITURE					
	a) Cost of Material Consumed	4,452.63	323.99	1,052.39	4,776.62	8,427.53
	b) Purchase of Stock in Trade	-	-	-	-	-
	c) Change in Inventory of Finished Goods, Work in Progress and Stock in Trade	-3,428.87	379.72	-666.51	-3,049.16	-1,354.96
	d) Employees Benefits	255.14	255.72	230.43	510.85	977.80
	e) Finance Cost	124.68	90.29	9.01	214.97	200.40
	f) Depreciations and Amortization Expense	5.76	20.40	10.34	26.16	27.60
	g) Other Expense	200.52	314.10	212.03	514.62	1,246.02
	Total Expense (2)	1,609.86	1,384.22	847.69	2,994.06	9,524.39
3	Profit/ (Loss) before exceptional items (1-2)	-782.28	-499.75	-370.11	-1,282.03	-737.35
4	Tax Expense					
	a) Current Tax	-	-	-	-	-
	b) Deferred Tax	-216.37	-154.00	-119.45	-119.45	-158.04
5	Profit/ (Loss) from continuing Operations (3-4)	-565.91	-345.75	-250.66	-1,162.58	-579.31
6	Other Comprehensive Income/(Loss) (Net of Taxes)	13.05	-	-	13.05	-100.25
7	Total Comprehensive Income/ (Loss) for the period (5+6)	-552.86	-345.75	-250.66	-1,149.53	-679.56
8	Paid Up Equity Share Capital (Face Value of INR 10/- each)	4,318.00	4,318.00	4,318.00	4,318.00	4,318.00
9	Earning Per Share (of INR 10/- each) not annualised					
	a) Basic	-1.28	-0.80	-0.58	-2.66	-1.57
	b) Diluted	-1.28	-0.80	-0.58	-2.66	-1.57

Note:- Refer our Note Separately

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Part II

S. No	Particulars	3 Months Ended on 30-09-2019	Preceding 3 Months Ended on 30-06-2019	Corresponding 3 Months Ended in the previous year 30-09-2018	Half Year Ended as on 30-09-2019	Previous Year 31-03-2019
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
A1	PARTICULARS OF SHAREHOLDING					
	Public shareholding					
	- Number of Shares	17594000	17594000	175,94,000.00	175,94,000.00	175,94,000.0
	- Percentage of shareholding	40.75	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	25586000	25586000	255,86,000.00	255,86,000.00	255,86,000.0
	- Percentage of shareholding (as a% of the total shareholding of 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 company)	59.25	59.25	59.25	59.25	59.25
B	Particulars	3 Months ended (30/09/2019)				
	INVESTOR COMPLAINTS					
	Pending at the beginning of the quarter	-				
	Received during the quarter	2				
	Disposed of during the quarter	2				
	Remaining unresolved at the end of the quarter	-				

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Segment Reporting for the Period Ended 30-09-2019

(INR in Lakh)

S. No	Particulars	3 Months Ended on 30-09-2019	Preceding 3 Months Ended on 30-06-2019	Corresponding 3 Months Ended in the previous year 30-09-2018	Half Year Ended as on 30-09-2019	Previous Year 31-03-2019
1	SEGMENT REVENUE					
	Oral Polio Vaccine	810.13	699.79	467.14	1,509.92	8,355.71
	Zinc Dispersible Tablets	-	0.20	-	0.20	8.76
	BIB Sweet Tablets	-	-	0.08	-	0.08
	Less: Intersegment revenue	-	-	-	-	-
	Net Sales/ Income from operations	810.13	699.98	467.22	1,510.11	8,364.55
2	SEGMENT RESULTS (Profit Before Tax)					
	Oral Polio Vaccine	-782.28	-497.74	-3,366.48	-1,280.01	-801.93
	Zinc Dispersible Tablets	-	-2.01	-3.66	-2.01	-3.64
	BIB Sweet Tablets	-	-	0.03	-	0.03
	Less: Unallocable expenditure net off unallocable Income	-	-	-	-	-
	Total Profit before Tax	-782.28	-499.75	-3,370.11	-1,282.03	-805.54
3	CAPITAL EMPLOYED (Segment Assets less Liabilities)					
	Oral Polio Vaccine	1,939.69	4,287.16	3,468.41	6,226.85	4,784.90
	Zinc Dispersible Tablets	-205.65	-206.59	-213.28	-412.24	-204.58
	BIB Sweet Tablets	0.03	0.03	0.03	0.06	0.03
	Others	218.67	649.08	-	-	649.08
	Total Capital employed	1,952.74	4,729.68	3,255.16	5,814.67	5,229.43

- The above Un-Audited results for the Quarter ended 30th September, 2019 have been review by the Audit Committee and were taken on record by the Board of Directors in their meeting held on ~~October~~ 29, 2019
- Valuation of Closing Stock has been done on the basis of Net realisable value.
- In earlier quarters depreciation has been charged on the basis of income tax act but in quarter 4 onwards it has calculated on the basis of Companies Act 2013 & balancing figure is taken in quarter 4 depreciation.
- 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. Beginning 1 April 2017, the Company has for the first time adoption Ind AS.
- 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.
- The statement does include Ind AS compliant results for the preceding quarter and previous year ended 31, ~~Mar~~ 2019.
- 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.
- The Ind As compliant 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.
- The reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with Ind AS. For Table, kindly refer Corporate Announcements on www.bseindia.com.
- Previous year/quarter figures have been regrouped/re-arranged wherever necessary, to make it comparable.

Date - 29.10.2019
Place - Delhi

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(CHANDRA PRAKASH GOYAL)
Managing Director

Bharat Immunologicals and Biologicals Corporation Limited
Statement of Assets and Liabilities as at 30 Sept, 2019

(INR in Lakhs)

Particulars		As at 30 Sept, 2019	As at 31 March, 2019
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	457.05	470.16
	(b) Capital work-in-progress	21.93	21.93
	(c) Financial Assets	1,554.15	949.88
	(d) Other non-current assets	90.23	95.79
	(e) Non Current Tax Assets (Net)	84.96	83.88
	(f) Deferred tax assets (net)	1,011.22	1,000.85
	A	3,219.54	2,622.49
2	Current assets		
	(a) Inventories	4,597.09	1,443.92
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	1,496.06	7,297.21
	(ii) Cash and cash equivalents	1,217.81	793.15
	(c) Other current assets	919.80	339.25
	B	8,230.75	9,873.54
	TOTAL	11,450.30	12,496.03
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share capital	4,318.00	4,318.00
	(b) Other Equity	(2,148.89)	(1,250.28)
	A	2,169.11	3,067.70
2	Non-current liabilities		
	(a) Deferred Grant	538.41	48.04
	(b) Long Term Provisions	430.41	532.70
	B	968.82	580.74
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	4,035.80	3,222.23
	(ii) Trade payables	3,268.89	4,418.43
	(iii) Other Financial Liabilities	38.75	34.01
	(b) Deferred Grant	0.86	0.86
	(c) Short Term Provisions	16.03	79.66
	(d) Other Current liabilities	952.02	1,092.35
	C	8,312.36	8,847.53
	TOTAL	11,450.30	12,496.03

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