

| General information about company | |
|--|--------------------------------|
| Scrip code | 532041 |
| NSE Symbol | |
| MSEI Symbol | |
| ISIN* | INE597C01013 |
| Name of company | HINDUSTAN BIO SCIENCES LIMITED |
| Type of company | |
| Class of security | Equity |
| Date of start of financial year | 01-04-2020 |
| Date of end of financial year | 31-03-2021 |
| Date of board meeting when results were approved | 31-10-2020 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 14-10-2020 |
| Description of presentation currency | INR |
| Level of rounding used in financial results | Lakhs |
| Reporting Quarter | Half yearly |
| Nature of report standalone or consolidated | Standalone |
| Whether results are audited or unaudited | Unaudited |
| Segment Reporting | Single segment |
| Description of single segment | TRADING |
| Start date and time of board meeting | 31-10-2020 15:00 |
| End date and time of board meeting | 31-10-2020 16:00 |
| Whether cash flow statement is applicable on company | No |
| Type of cash flow statement | Cash Flow Indirect |
| Declaration of unmodified opinion or statement on impact of audit qualification | Not applicable |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
| Particulars | | 3 months/ 6 months ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| A | Date of start of reporting period | 01-07-2020 | 01-04-2020 |
| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 1 | Income | | |
| | Revenue from operations | 32.71 | 88.19 |
| | Other income | 0 | 0 |
| | Total income | 32.71 | 88.19 |
| 2 | Expenses | | |
| (a) | Cost of materials consumed | 0 | 0 |
| (b) | Purchases of stock-in-trade | 13.55 | 34.03 |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 7.09 | 23.91 |
| (d) | Employee benefit expense | 6.07 | 12.24 |
| (e) | Finance costs | 0.07 | 0.3 |
| (f) | Depreciation, depletion and amortisation expense | 0.17 | 0.33 |
| (f) | Other Expenses | | |
| 1 | Selling Expenses | 0.24 | 0.62 |
| 2 | Other Expenses | 2.57 | 8.77 |
| 10 | | | |
| | Total other expenses | 2.81 | 9.39 |
| | Total expenses | 29.76 | 80.2 |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
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| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 3 | Total profit before exceptional items and tax | 2.95 | 7.99 |
| 4 | Exceptional items | 0 | 0 |
| 5 | Total profit before tax | 2.95 | 7.99 |
| 7 | Tax expense | | |
| 8 | Current tax | 0 | 0 |
| 9 | Deferred tax | 0 | 0 |
| 10 | Total tax expenses | 0 | 0 |
| 11 | Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement | 0 | 0 |
| 14 | Net Profit Loss for the period from continuing operations | 2.95 | 7.99 |
| 15 | Profit (loss) from discontinued operations before tax | 0 | 0 |
| 16 | Tax expense of discontinued operations | 0 | 0 |
| 17 | Net profit (loss) from discontinued operation after tax | 0 | 0 |
| 19 | Share of profit (loss) of associates and joint ventures accounted for using equity method | 0 | 0 |
| 21 | Total profit (loss) for period | 2.95 | 7.99 |
| 22 | Other comprehensive income net of taxes | 0 | 0 |

| Financial Results – Ind-AS | | | |
|-----------------------------------|---|--|---|
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| B | Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| C | Whether results are audited or unaudited | Unaudited | Unaudited |
| D | Nature of report standalone or consolidated | Standalone | Standalone |
| Part I | Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column. | | |
| 23 | Total Comprehensive Income for the period | 2.95 | 7.99 |
| 24 | Total profit or loss, attributable to | | |
| | Profit or loss, attributable to owners of parent | | |
| | Total profit or loss, attributable to non-controlling interests | | |
| 25 | Total Comprehensive income for the period attributable to | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 |
| 26 | Details of equity share capital | | |
| | Paid-up equity share capital | 1025.08 | 1025.08 |
| | Face value of equity share capital | 10 | 10 |
| 27 | Details of debt securities | | |
| 28 | Reserves excluding revaluation reserve | | |
| 29 | Earnings per share | | |
| i | Earnings per equity share for continuing operations | | |
| | Basic earnings (loss) per share from continuing operations | 0.03 | 0.08 |
| | Diluted earnings (loss) per share from continuing operations | 0.03 | 0.08 |
| ii | Earnings per equity share for discontinued operations | | |
| | Basic earnings (loss) per share from discontinued operations | 0 | 0 |
| | Diluted earnings (loss) per share from discontinued operations | 0 | 0 |
| ii | Earnings per equity share | | |
| | Basic earnings (loss) per share from continuing and discontinued operations | 0.03 | 0.08 |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.03 | 0.08 |
| 30 | Debt equity ratio | 0 | 0 |
| 31 | Debt service coverage ratio | 0 | 0 |
| 32 | Interest service coverage ratio | 0 | 0 |
| 33 | Disclosure of notes on financial results | | |

| Statement of Asset and Liabilities | |
|---|------------------------------|
| Particulars | Half year ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-04-2020 |
| Date of end of reporting period | 30-09-2020 |
| Whether results are audited or unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone |
| Assets | |
| 1 | Non-current assets |
| Property, plant and equipment | 4.45 |
| Capital work-in-progress | 0 |
| Investment property | 0 |
| Goodwill | 0 |
| Other intangible assets | 0 |
| Intangible assets under development | 0 |
| Biological assets other than bearer plants | 0 |
| Investments accounted for using equity method | 0 |
| Non-current financial assets | |
| Non-current investments | 0 |
| Trade receivables, non-current | 0 |
| Loans, non-current | 319.2 |
| Other non-current financial assets | 0 |
| Total non-current financial assets | 319.2 |
| Deferred tax assets (net) | 1.03 |
| Other non-current assets | 0 |
| Total non-current assets | 324.68 |
| 2 | Current assets |
| Inventories | 10.09 |
| Current financial asset | |
| Current investments | 0 |
| Trade receivables, current | 112.24 |
| Cash and cash equivalents | 1.83 |
| Bank balance other than cash and cash equivalents | 0 |
| Loans, current | 6.8 |
| Other current financial assets | 0 |
| Total current financial assets | 120.87 |
| Current tax assets (net) | 0 |
| Other current assets | 0 |
| Total current assets | 130.96 |

| Statement of Asset and Liabilities | |
|---|------------------------------|
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| Date of start of reporting period | 01-04-2020 |
| Date of end of reporting period | 30-09-2020 |
| Whether results are audited or unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone |
| 3 Non-current assets classified as held for sale | 0 |
| 4 Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| Total assets | 455.64 |
| Equity and liabilities | |
| Equity | |
| Equity attributable to owners of parent | |
| Equity share capital | 1025.08 |
| Other equity | -792.64 |
| Total equity attributable to owners of parent | 232.44 |
| Non controlling interest | |
| Total equity | 232.44 |
| Liabilities | |
| Non-current liabilities | |
| Non-current financial liabilities | |
| Borrowings, non-current | 67.37 |
| Trade payables, non-current | 0 |
| Other non-current financial liabilities | 0 |
| Total non-current financial liabilities | 67.37 |
| Provisions, non-current | 0 |
| Deferred tax liabilities (net) | 0 |
| Deferred government grants, Non-current | 0 |
| Other non-current liabilities | 0 |
| Total non-current liabilities | 67.37 |
| Current liabilities | |
| Current financial liabilities | |
| Borrowings, current | 98.74 |
| Trade payables, current | 52.18 |
| Other current financial liabilities | 0 |
| Total current financial liabilities | 150.92 |
| Other current liabilities | 0 |
| Provisions, current | 4.91 |
| Current tax liabilities (Net) | 0 |
| Deferred government grants, Current | 0 |
| Total current liabilities | 155.83 |
| 3 Liabilities directly associated with assets in disposal group classified as held for sale | 0 |
| 4 Regulatory deferral account credit balances and related deferred tax liability | 0 |
| Total liabilities | 223.2 |
| Total equity and liabilities | 455.64 |

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| Disclosure of notes on assets and liabilities | |
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| Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results | | |
|---|--|---|
| Particulars | 3 months/ 6 month ended (dd-mm-yyyy) | Year to date figures for current period ended (dd-mm-yyyy) |
| Date of start of reporting period | 01-07-2020 | 01-04-2020 |
| Date of end of reporting period | 30-09-2020 | 30-09-2020 |
| Whether accounts are audited or unaudited | Unaudited | Unaudited |
| Nature of report standalone or consolidated | Standalone | Standalone |
| 1 | Segment Revenue (Income) | |
| | (net sale/income from each segment should be disclosed) | |
| | Total Segment Revenue | |
| | Less: Inter segment revenue | |
| | Revenue from operations | |
| 2 | Segment Result | |
| | Profit (+) / Loss (-) before tax and interest from each segment | |
| | Total Profit before tax | |
| | i. Finance cost | |
| | ii. Other Unallocable Expenditure net off Unallocable income | |
| | Profit before tax | |
| 3 | (Segment Asset - Segment Liabilities) | |
| | Segment Asset | |
| | Total Segment Asset | |
| | Un-allocable Assets | |
| | Net Segment Asset | |
| 4 | Segment Liabilities | |
| | Segment Liabilities | |
| | Total Segment Liabilities | |
| | Un-allocable Liabilities | |
| | Net Segment Liabilities | |
| | Disclosure of notes on segments | |

