

# BDH INDUSTRIES LIMITED

Regd. Off. : Nair Baug, Akurli Road, Kandivli - East, Mumbai - 400101; CIN : L24100MH1990PLC059299

Tel. No. - 022 - 6155 1234; E-mail : investors@bdhind.com; Website : www.bdhind.com

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(₹ in Lakhs)

| Sr. No. | Particulars  | Quarter Ended |            |            | Nine Months Ended |            | Year Ended |
|---------|--|---------------|------------|------------|-------------------|------------|------------|
|         |  | 31.12.2021    | 30.09.2021 | 31.12.2020 | 31.12.2021        | 31.12.2020 | 31.03.2021 |
|         |  | Unaudited     | Unaudited  | Unaudited  | Unaudited         | Unaudited  | Audited    |
| I       | Revenue from operations  | 1938.49       | 1700.54    | 1162.25    | 5045.25           | 3715.96    | 5745.23    |
| II      | Other Income   | 17.38         | 24.82      | 34.17      | 68.75             | 102.77     | 130.24     |
| III     | Total Income (I+II)  | 1955.87       | 1725.36    | 1196.42    | 5114.00           | 3818.73    | 5875.47    |
| IV      | Expenses   |               |            |            |                   |            |            |
|         | (a) Cost of Materials consumed   | 1281.76       | 1213.58    | 668.62     | 3428.89           | 2360.84    | 3835.27    |
|         | (b) Changes in inventories of finished goods and work-in-progress  | 22.74         | (43.13)    | 22.75      | 54.85             | (31.09)    | (117.19)   |
|         | (c) Employee benefits expense  | 173.46        | 158.71     | 168.07     | 489.59            | 451.11     | 625.64     |
|         | (d) Finance Costs  | 9.45          | 7.17       | 4.36       | 19.44             | 18.82      | 28.20      |
|         | (e) Depreciation Expenses  | 16.17         | 16.15      | 20.09      | 48.48             | 60.21      | 78.94      |
|         | (f) Other Expenses   | 151.06        | 98.80      | 121.20     | 333.22            | 334.72     | 550.07     |
|         | Total expenses   | 1654.64       | 1451.28    | 1005.09    | 4374.47           | 3194.61    | 5000.93    |
| V       | Profit before tax (III-IV)   | 301.23        | 274.08     | 191.33     | 739.53            | 624.12     | 874.54     |
| VI      | Tax expense  |               |            |            |                   |            |            |
|         | Current Tax  | 84.07         | 71.30      | 53.23      | 201.06            | 177.74     | 244.69     |
|         | Deferred Tax   | 0.00          | 4.94       | 0.00       | 4.94              | (4.11)     | (6.09)     |
| VII     | Profit after tax (V-VI)  | 217.16        | 197.84     | 138.10     | 533.53            | 450.49     | 635.94     |
| VIII    | Other Comprehensive Income   | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | (7.64)     |
|         | a) (i) Items that will not be reclassified subsequently to profit or loss  | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | (10.59)    |
|         | (ii) Income Tax relating to items that will not be reclassified subsequently to profit or loss                     | 0.00          | 0.00       | 0.00       | 0.00              | 0.00       | 2.95       |
| IX      | Total Comprehensive Income (VII+VIII)  | 217.16        | 197.84     | 138.10     | 533.53            | 450.49     | 628.30     |
| X       | Paid-up equity share capital<br>(Face value of ₹ 10/- each)  | 575.73        | 575.73     | 575.73     | 575.73            | 575.73     | 575.73     |
| XI      | Other Equity<br>(Excluding Revaluation Reserves)   |               |            |            |                   |            | 3578.08    |
| XII     | Earnings Per Share (Face Value ₹ 10/- each)<br>(not annualised except for year ended)<br>- Basic and Diluted ( ₹ ) | 3.77          | 3.44       | 2.39       | 9.27              | 7.82       | 11.05      |

**Notes :**

- 1 The above Standalone Unaudited Financial Results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their meeting held on 10th February, 2022. The Statutory Auditors of the Company have carried out limited review of the above Standalone Unaudited Financial Results.
- 2 The entire operations of the Company relate to only one segment viz. 'Pharmaceuticals'.
- 3 Previous period figures have been regrouped / rearranged wherever necessary to correspond with the figures of current period.



**By order of the Board  
For BDH Industries Limited**

*Jayashree Nair*  
**Jayashree Nair**

**Chairperson & Managing Director  
DIN : 00027467**



**Place : Mumbai  
Date : 10th February, 2022**



# CLB & ASSOCIATES

## CHARTERED ACCOUNTANTS

77, Mulji Jetha Bldg., 3rd Floor, 185/ 187, Princess Street, Marine Lines, Mumbai - 400 002. • Tel.: +91-22-22052224, 22066860  
E-mail :info@clb.co.in / clb.fca@gmail.com • Website : www.clb.co.in

Independent Auditor's Limited Review Report on (unaudited) standalone quarterly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors,  
BDH Industries Ltd.  
Mumbai

We have reviewed the accompanying statement of unaudited financial results ("the Statement") of BDH Industries Limited ("the Company") for the quarter and period ended on 31st December, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements). 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 an analytical procedure applied to financial data and thus provides 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, 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.

For CLB & Associates  
Chartered Accountants  
FRN 124305W

  
S. Sarupria  
Partner  
M. No. 035783  
Place: Mumbai  
Date: 10-February-2022



UDIN:22035783ABFKVW7690