

BDH INDUSTRIES LIMITED

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

Tel. No. - 022 - 6155 1234; Fax No. : 022 - 2886 8349; E-mail : investors@bdhind.com; Website : www.bdhind.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1917.26	1143.49	1137.41	4356.42	2957.42	4107.47
II	Other Income	22.82	23.41	16.78	65.08	61.20	81.77
III	Total Income (I+II)	1940.08	1166.90	1154.19	4421.50	3018.62	4189.24
IV	Expenses						
	(a) Cost of Materials consumed	998.08	808.23	676.46	2576.74	1930.32	2590.10
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	168.51	(105.54)	(36.58)	109.50	(215.75)	(185.83)
	(c) Excise Duty	0.00	0.00	0.00	0.00	6.39	6.39
	(d) Employee benefits expense	183.83	156.54	172.30	510.36	456.76	625.21
	(e) Finance Costs	18.19	7.09	4.77	33.76	15.85	25.17
	(f) Depreciation Expenses	18.49	23.68	21.08	62.89	58.70	75.44
	(g) Other Expenses	286.04	120.76	166.12	535.28	416.45	534.99
	Total expenses	1673.14	1010.76	1004.15	3828.53	2668.72	3671.47
V	Profit before tax (III-IV)	266.94	156.14	150.04	592.97	349.90	517.77
VI	Tax expense						
	Current Tax	74.26	27.68	30.33	146.11	98.35	127.43
	Deferred Tax	0.00	18.85	0.00	18.85	(1.94)	13.85
VII	Profit after tax (V-VI)	192.68	109.61	119.71	428.01	253.49	376.49
VIII	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income (VII+VIII)	192.68	109.61	119.71	428.01	253.49	376.49
X	Paid-up equity share capital (Face value of ₹ 10/- each)	575.73	575.73	575.73	575.73	575.73	575.73
XI	Other Equity (Excluding Revaluation Reserves)						2392.87
XII	Earnings Per Share (₹) (not annualised except for year ended) - Basic and Diluted	3.35	1.90	2.08	7.43	4.40	6.54

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 14th February, 2019. The Statutory Auditors of the Company have carried out limited review of the above Standalone Unaudited Financial Results.
- 2 The Government of India has implemented Goods and Service Tax (GST) with effect from 1st July 2017 which replaced Excise Duty and various other Indirect Taxes. In accordance with requirements of Ind AS 18 Revenue from Operations for the year ended 31st March 2018 is net of GST.
- 3 The entire operations of the Company relate to only one segment viz. 'Pharmaceuticals'.
- 4 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 : 14th February, 2019



CLB & ASSOCIATES

CHARTERED ACCOUNTANTS

77, Mulji Jetha Bldg., 3rd Floor, 185 / 187, Princess Street, Marine Lines, Mumbai - 400 002.
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Limited Review Report

To
The Board of Directors,
BDH Industries Ltd.
Nair Baug, Akurli Road,
Kandivali(E),
Mumbai-400101

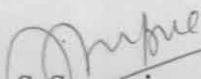
Dear Sir,

1. 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 December 31, 2018 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. The preparation of the Statement 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 read with relevant rules issued there under and other accounting principles generally accepted in India is the responsibility of Company's management and has been approved by Board of Directors of the Company. Our responsibility is to issue a report on this statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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.
4. 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 recognition and measurement principles laid down in the applicable Indian Accounting Standards specified under section 133 of the Companies Act, 2013, read with relevant rules issued thereunder 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 read with SEBI Circular NO. CIR/CFD/FAC/62/2016 dated July 5, 2016.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: 14/02/2019

