

BDH INDUSTRIES LIMITED

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

Tel No - 022 - 6165 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 SIX MONTHS ENDED 30TH SEPTEMBER, 2018

Sr. No.	Particulars	(₹ in Lakhs)					
		Quarter Ended			Six Months Ended		Year Ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
I	Revenue from operations	1143.49	1295.67	1115.90	2439.16	1820.01	4107.47
II	Other Income	23.41	18.85	19.49	42.26	44.42	81.77
III	Total Income (I+II)	1166.90	1314.52	1135.39	2481.42	1864.43	4189.24
IV	Expenses						
	(a) Cost of Materials consumed	808.23	770.43	744.63	1578.66	1253.86	2590.10
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(105.54)	46.53	(44.21)	(59.01)	(179.17)	(185.83)
	(c) Excise Duty	0.00	0.00	0.00	0.00	6.39	6.39
	(d) Employee benefits expense	156.54	169.99	139.34	326.53	284.46	625.21
	(e) Finance Costs	7.09	8.48	6.74	15.57	11.08	25.17
	(f) Depreciation Expenses	23.68	20.72	19.07	44.40	37.62	75.44
	(g) Other Expenses	120.76	128.48	136.29	249.24	250.33	534.99
	Total expenses	1010.76	1144.63	1001.86	2155.39	1664.57	3671.47
V	Profit before tax (III-IV)	156.14	169.89	133.53	326.03	199.86	517.77
VI	Tax expense						
	Current Tax	27.68	44.17	46.09	71.85	68.02	127.43
	Deferred Tax	18.85	0.00	(1.94)	18.85	(1.94)	13.85
VII	Profit after tax (V-VI)	109.61	125.72	89.38	235.33	133.78	376.49
VIII	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	0.00
IX	Total Comprehensive Income (VII+VIII)	109.61	125.72	89.38	235.33	133.78	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	1.90	2.18	1.55	4.08	2.32	6.54

Notes :

- 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 13th November, 2018. The Statutory Auditors of the Company have carried out limited review of the above Standalone Unaudited Financial Results.
- 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 quarter and six months ended 30th September, 2018, quarter ended 30th June 2018 and 30th September, 2017 is net of GST. The year ended March 31, 2018 and six months ended September 30, 2017 includes excise duty up to June 30, 2017



P.T.O.

3 Statement of Standalone Assets and Liabilities

(₹ in Lakhs)

Particulars	As at	
	30-09-2018	31-03-2018
	Unaudited	Audited
Assets		
1 Non Current Assets		
Property, Plant and Equipment	2,231.74	2,258.67
Other Non Current Assets	8.25	9.33
Total Non-Current Assets	2,239.99	2,268.00
2 Current Assets		
Inventories	812.23	626.67
Financial Assets		
- Trade Receivables	862.42	712.16
- Cash and Cash Equivalents	1,697.08	1,690.85
Other Current Assets	452.03	308.57
Current Tax Assets	74.27	83.41
Total Current Assets	3,898.03	3,421.66
Total Assets	6,138.02	5,689.66
Equity and Liabilities		
3 Equity		
Equity Share Capital	593.94	593.94
Other Equity	2,611.08	2,531.91
Total Equity	3,205.02	3,125.85
4 Non-Current Liabilities		
Financial Liabilities	-	
- Borrowings	-	20.00
Provisions	-	63.64
Deferred Tax Liabilities (Net)	36.08	17.23
Other Non-Current Liabilities	54.53	54.53
Total Non-Current Liabilities	90.61	155.40
5 Current Liabilities		
Financial Liabilities		
- Borrowings	977.34	732.32
- Trade Payables	1,774.24	1,608.25
Provisions	26.63	
Other Current Liabilities	64.18	67.84
Total Current Liabilities	2,842.39	2,406.41
Total Equity & Liabilities	6,138.02	5,689.66

4 The entire operations of the Company relate to only one segment viz. 'Pharmaceuticals'

5 Previous period figures have been regrouped / rearranged wherever necessary to correspond with the figures of current period

Place : Mumbai
Date : 13th November, 2018



By order of the Board
For BDH Industries Limited

Jayashree Nair
Jayashree Nair
Chairperson & Managing Director
DIN : 00027467





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 September 30, 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 there under 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: 13/11/2018

