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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	812.70	1917.26	1150.05	5169.12	4107.47
II	Other Income	23.47	22.82	20.57	88.55	81.77
III	Total Income (I+II)	836.17	1940.08	1170.62	5257.67	4189.24
IV	Expenses					
	(a) Cost of Materials consumed	579.59	998.08	659.78	3156.33	2590.10
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(102.03)	168.51	29.92	7.47	(185.83)
	(c) Excise Duty	0.00	0.00	0.00	0.00	6.39
	(d) Employee benefits expense	166.24	183.83	168.45	676.60	625.21
	(e) Finance Costs	18.03	18.19	9.32	51.79	25.17
	(f) Depreciation Expenses	19.88	18.49	16.74	82.77	75.44
	(g) Other Expenses	93.10	286.04	118.54	628.38	534.99
	Total expenses	774.81	1673.14	1002.75	4603.34	3671.47
V	Profit before tax (III-IV)	61.36	266.94	167.87	654.33	517.77
VI	Tax expense					
	Current Tax	12.53	74.26	29.08	158.64	127.43
	Deferred Tax	(6.15)	0.00	15.79	12.70	13.85
VII	Profit after tax (V-VI)	54.98	192.68	123.00	482.99	376.49
VIII	Other Comprehensive Income / (loss)	(8.01)	0.00	0.00	(8.01)	0.00
	a) (i) Items that will not be reclassified subsequently to profit or loss	(11.09)	0.00	0.00	(11.09)	0.00
	(ii) Income Tax relating to items that will not be reclassified subsequently to profit or loss	3.08	0.00	0.00	3.08	0.00
IX	Total Comprehensive Income (VII+VIII)	46.97	192.68	123.00	474.98	376.49
X	Paid-up equity share capital (Face value of ₹ 10/- each)	575.73	575.73	575.73	575.73	575.73
XI	Other Equity (Excluding Revaluation Reserves)				2702.55	2392.87
XII	Earnings Per Share (₹) (not annualised except for year ended) - Basic and Diluted	0.95	3.35	2.14	8.39	6.54

Notes :

1. The above Standalone Audited 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 29th May, 2019.
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 Board of Directors has, at its meeting held on 29th May, 2019 recommended a dividend of Rs. 2.75/- per equity share of the face value of 10/- each. The recommended dividend is subject to the approval of the shareholders at the ensuing Annual General Meeting.
4. The figures for the quarter ended March 31, 2019 and March 31, 2018 are the balancing figures between audited figures in respect of the full financial year and the unaudited published year-to-date figures up to the third quarter ended December 31, 2018 and December 31, 2017 respectively.

P.T.O.

& ASSOCIATES CHARTERED ACCOUNTANTS F.R. No. MUMBAI

BDH INDUSTRIES LTD. MUMBAI

Jayashree Nair

5 Statement of Standalone Assets and Liabilities

(₹ in Lakhs)

	Particulars	As at 31-03-2019 Audited	As at 31-03-2018 Audited
	Assets		
1	**Non Current Assets**		
	Property, Plant and Equipment	2,201.68	2,258.67
	Other Non Current Assets	12.95	9.33
	Total Non-Current Assets	2,214.63	2,268.00
2	**Current Assets**		
	Inventories	771.00	626.67
	Financial Assets		
	- Trade Receivables	1,259.68	712.18
	- Cash and Cash Equivalents	1,726.58	1,690.85
	Other Current Assets	484.86	308.57
	Current Tax Assets	117.60	83.41
	Total Current Assets	4,359.72	3,421.68
	Total Assets	6,574.35	5,689.68
	Equity and Liabilities		
3	**Equity**		
	Equity Share Capital	593.94	593.94
	Other Equity	2,840.20	2,531.91
	Total Equity	3,434.14	3,125.85
4	**Non-Current Liabilities**		
	Financial Liabilities		
	- Borrowings	-	20.00
	Provisions	12.58	63.64
	Deferred Tax Liabilities (Net)	26.85	17.23
	Other Non-Current Liabilities	54.53	54.53
	Total Non-Current Liabilities	93.96	155.40
5	**Current Liabilities**		
	Financial Liabilities		
	- Borrowings	1,299.34	732.32
	- Trade Payables	1,631.21	1,608.25
	Provisions	9.16	-
	Other Current Liabilities	106.54	67.84
	Total Current Liabilities	3,046.25	2,408.41
	Total Equity & Liabilities	6,574.35	5,689.68

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

7 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

Chairperson & Managing Director

DIN : 00027467

Place : Mumbai

Date : 29th May, 2019

CLB & ASSOCIATES
CHARTERED ACCOUNTANTS

77, Mulji Jetha Bldg., 3rd Floor, 185/ 187, Princess Street, Marine Lines, Mumbai - 400 002. • Tel.: +91-22-22052224, 22066860
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Auditor's Report on 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.
Nair Baug, Akurli Road,
Kandivali(E),
Mumbai-400101

Dear Sir,

1. We have audited the accompanying statement of quarterly financial results (the "Statement") of **BDH Industries Limited** (the "Company"), for the quarter and year to date ended on March 31, 2019 (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. We conducted our audit in accordance with the Auditing Standard generally accepted in India.Those Standard requires that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

3. Based on our audit conducted as above, in our opinion and to the best of our information and according to the explanations given to us, these quarterly and year to date financial results:

   (i) have been presented in accordance with requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015 and SEBI circular CIR/CFD/FAC/62/2016 dated July 5, 2016 in this regard; and

   (ii) give a true and fair view of the net profit including other comprehensive income and other financial information for the quarter ended March 31, 2019 as well as the year to date results for the year ended March 31, 2019

   The statement includes the result for the Quarter ended March 31, 2019 being the balancing figure between audited figures in respect of the full financial year and the published year to date results up to the third quarter of the current financial year which were subject to limited review by us.

For CLB & Associates
Chartered Accountants
FRN :124305W

S. Sarupria
Partner
M. No. 035783
Place: Mumbai
Date: 29.05.2019

CLB & ASSOCIATES * CHARTERED ACCOUNTANTS * F. R. No. 124305W MUMBAI