

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 SIX MONTHS ENDED 30TH SEPTEMBER, 2019

(₹ in Lakhs)

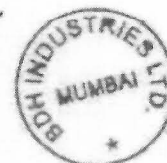
Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	31.03.2019
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1333.52	1978.92	1143.49	3312.44	2439.16	5169.12
II	Other Income	21.10	15.58	23.41	36.68	42.26	88.55
III	Total Income (I+II)	1354.62	1994.50	1166.90	3349.12	2481.42	5257.67
IV	Expenses						
	(a) Cost of Materials consumed	896.18	1220.31	808.23	2116.49	1578.66	3156.33
	(b) Changes in inventories of finished goods and work-in-progress	(93.83)	25.04	(105.54)	(68.79)	(59.01)	7.47
	(c) Employee benefits expense	168.55	192.08	156.54	360.63	326.53	676.60
	(d) Finance Costs	12.02	46.48	7.09	58.50	15.57	51.79
	(e) Depreciation Expenses	24.40	24.33	23.68	48.73	44.40	82.77
	(f) Other Expenses	163.94	194.79	120.76	358.73	249.24	628.38
	Total expenses	1171.26	1703.03	1010.76	2874.29	2155.39	4603.34
V	Profit before tax (III-IV)	183.36	291.47	156.14	474.83	326.03	654.33
VI	Tax expense						
	Current Tax	56.33	81.09	27.68	137.42	71.85	158.64
	Deferred Tax	(5.32)	0.00	18.85	(5.32)	18.85	12.70
VII	Profit after tax (V-VI)	132.35	210.38	109.61	342.73	235.33	482.99
VIII	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	(8.01)
	a) (i) Items that will not be reclassified subsequently to profit or loss	0.00	0.00	0.00	0.00	0.00	(11.09)
	(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	3.08
IX	Total Comprehensive Income (VII+VIII)	132.35	210.38	109.61	342.73	235.33	474.98
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)						2702.55
XII	Earnings Per Share (₹) (not annualised except for year ended) - Basic and Diluted	2.30	3.65	1.90	5.95	4.09	8.39

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 7th November, 2019. The Statutory Auditors of the Company have carried out limited review of the above Standalone Unaudited Financial Results.
- The entire operations of the Company relate to only one segment viz. 'Pharmaceuticals'.



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P.T.O.

3 Statement of Standalone Assets and Liabilities

		(₹ in Lakhs)	
Particulars	As at	As at	
	30-09-2019	31-03-2019	
	Unaudited	Audited	
Assets			
1 Non Current Assets			
Property, Plant and Equipment	2,156.04	2,201.68	
Other Non Current Assets	10.91	12.95	
Total Non-Current Assets	2,166.95	2,214.63	
2 Current Assets			
Inventories	789.77	771.00	
Financial Assets			
- Trade Receivables	1,521.96	1,259.68	
- Cash and Cash Equivalents	1,471.53	1,726.58	
Other Current Assets	438.59	484.86	
Current Tax Assets	72.54	117.60	
Total Current Assets	4,294.39	4,359.72	
Total Assets	6,461.34	6,574.35	
Equity and Liabilities			
3 Equity			
Equity Share Capital	593.94	593.94	
Other Equity	3,013.47	2,840.20	
Total Equity	3,607.41	3,434.14	
4 Non-Current Liabilities			
Financial Liabilities			
Provisions	12.58	12.58	
Deferred Tax Liabilities (Net)	21.53	26.85	
Other Non-Current Liabilities	54.53	54.53	
Total Non-Current Liabilities	88.64	93.96	
5 Current Liabilities			
Financial Liabilities			
- Borrowings	586.10	1,299.34	
- Trade Payables	2,053.45	1,631.21	
Provisions	12.94	9.16	
Other Current Liabilities	112.80	106.54	
Total Current Liabilities	2,765.29	3,046.25	
Total Equity & Liabilities	6,461.34	6,574.35	

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 : 7th November, 2019

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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2019

₹ in Lakhs

Particulars	Half Year Ended on	
	30-09-2019	30-09-2018
	(Unaudited)	(Unaudited)
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax and Extra Ordinary Items	474.83	326.03
Add : (Profit) / Loss on Sale of Tangible Assets	-	-
Add : Provision for Gratuity & Leave Encashment	-	-
	474.83	326.03
<u>Adjustments</u>		
Interest Received	(36.68)	(42.26)
Depreciation	48.73	44.40
Interest Paid	58.50	15.57
CSR Expenses	(11.12)	-
Operating Profit Before Working Capital Changes	534.26	343.74
<u>Adjustments</u>		
(Increase)/Decrease Trade and Other Receivables	(213.97)	(292.64)
(Increase)/Decrease Inventories	(18.77)	(185.56)
Increase/ (Decrease) Trade Payables	432.28	98.69
Cash Generated from the Operations	733.80	(35.77)
Direct Tax Paid	(92.36)	(62.71)
Cash Flow Before Extra Ordinary Items	641.44	(98.48)
Extra Ordinary Items	-	-
Net Cash flow from Operating Activities	641.44	(98.48)
B) CASH FLOW FROM INVESTMENT ACTIVITIES		
Interest Received	36.68	42.26
Purchase of Fixed Assets	(3.10)	(17.47)
Sale of Fixed Assets	-	-
Net Cash Flow from Investment Activities	33.58	24.79
C) CASH FLOW FROM FINANCING ACTIVITIES		
Interest Paid	(58.50)	(15.57)
Proceeds from Borrowings -Short Term	(713.24)	245.02
Proceeds from Borrowings -Long Term	-	(20.00)
Dividend Paid	(158.33)	(129.54)
	(930.07)	79.91
Net Increase/Decrease in Cash and Cash Equivalents (A+B+C)	(255.05)	6.22
Cash and Cash Equivalents Opening Balance	1,726.58	1,690.85
Cash and Cash Equivalents Closing Balance	1,471.53	1,697.08

Place : Mumbai
Date : 7th November, 2019



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. • Tel.: +91-22-22052224, 220666
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) Regulation 2015

To,

The Board of Directors,
BDH Industries Ltd.
Mumbai

We have reviewed the accompanying statement of unaudited financial results of BDH Industries Limited for the quarter and period ended on 30th September, 2019. 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 Listing Regulations. 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) 241 "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: 07 November 2019

