

# BDH INDUSTRIES LIMITED

Regd. Off. : Nair Baug, Akurli Road, Kandivli - East, Mumbai - 400101; CIN : L40300MH1990PLC059299  
Tel. No. - 022 - 6155 1234; Fax No. : 022 - 2886 8349; E-mail : investors@bdhind.com; Website : www.bdhind.com

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE, 2017

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2017	31.03.2017	30.06.2016	31.03.2017
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	697.72	915.55	1302.19	4367.64
II	Other Income	24.93	33.38	28.50	124.40
III	Total Revenue (I+II)	722.65	948.93	1330.69	4492.04
IV	Expenses				
	(a) Cost of Materials consumed	509.23	463.06	828.55	2489.66
	(b) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(134.96)	0.57	60.87	158.54
	(c) Employee benefits expense	145.12	173.18	123.51	577.78
	(d) Finance Costs	4.34	12.48	5.83	34.76
	(e) Depreciation Expenses	18.55	17.02	17.93	71.65
	(f) Other Expenses	114.04	178.61	150.31	661.18
	Total expenses	656.32	844.92	1187.00	3993.57
V	Profit before exceptional items and tax (III-IV)	66.33	104.01	143.69	498.47
VI	Exceptional Items	-	-	-	-
VII	Profit before tax (V-VI)	66.33	104.01	143.69	498.47
VIII	Tax expense				
	(a) Current Tax	21.93	42.48	46.62	172.82
	(b) Deferred Tax	-	(5.65)	-	(8.01)
	Total	21.93	36.83	46.62	164.81
IX	Profit after tax for the period (VII-VIII)	44.40	67.18	97.07	333.66
X	Other Comprehensive Income for the period	-	-	-	-
XI	Total Comprehensive Income for the period (IX+X)	44.40	67.18	97.07	333.66
XII	Earnings Per Equity Share (₹)				
	- Basic and Diluted	0.77	1.17	1.69	5.80
XIII	Paid-up equity share capital (Face value of ₹ 10/- each)	575.73	575.73	575.73	575.73
XIV	Reserves (excl. Revaluation Reserves)				2188.96

### Notes :

- The Company has adopted Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued there under, from 1st April, 2017 and accordingly, the Unaudited Financial Results (including figures for the quarter ended 30th June, 2016) have been prepared in accordance with the recognition and measurement principles laid down in Ind AS - 34 "Interim Financial Reporting" and the other accounting principles generally accepted in India.
- The above Unaudited Financial Results have been reviewed by the Audit Committee and taken on record by the Board of Directors at its meeting held on 7th September, 2017. The Statutory Auditors have carried out Limited Review of the above financial results for the quarter ended 30th June, 2017. The Ind AS compliant corresponding figures for the quarter ended 30th June, 2016 have not been subjected to Limited Review. However, Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view of its affairs.
- Ind AS 101 permits first time adopters to continue with the carrying value for all of its Property, Plant and Equipment as recognised in the financial statements as at the date of transition to Ind AS, measured as per previous GAAP and use that as its deemed cost as at the date of transition. Accordingly, the Company has elected to measure all of its Property, Plant and Equipment at their previous GAAP carrying value as at 31st March, 2017
- The entire operations of the Company relate to only one segment viz. 'Pharmaceuticals'.
- Previous period figures have been regrouped / rearranged wherever necessary.

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

*Jayashree Nair*  
**Jayashree Nair**

**Chairperson & Managing Director**  
**DIN : 00027467**



**Place : Mumbai**

**Date : 7th September, 2017**







**L. J. KOTHARI**  
B. Com., F.C.A.

**L. J. KOTHARI & CO.**

**CHARTERED ACCOUNTANTS**

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**LIMITED REVIEW REPORT**

To,  
**The Board of Directors,**  
**BDH INDUSTRIES LIMITED**

We have reviewed the accompanying Unaudited Financial Results of BDH Industries Limited ("the Company") for the quarter ended June 30, 2017 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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 statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Unaudited Financial Results prepared in accordance with applicable Indian Accounting Standards i.e. Ind AS prescribed 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 SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For L. J. Kothari & Co.,**  
Chartered Accountants  
Firm Registration Number: 105313W

**Lalit Kothari**  
Proprietor  
Membership No. 030917  
Place: Mumbai  
Date: 7<sup>th</sup> September, 2017

