



**BDH**  
INDUSTRIES LTD.

Date –09/08/2023

Ref. No. – BDH/SEC/074/2023-24

BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

**Subject – Outcome of Board Meeting**

Ref. – Compliance pursuant to Regulations 30, 33 and 47 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

Dear Sirs,

We wish to inform you that at its meeting held on Wednesday, 9<sup>th</sup> August 2023 at Mumbai, the Board of Directors pursuant to :-

1. Regulation 30(2) read with Schedule III Part A Para A(4) (h) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, approved the enclosed standalone unaudited financial results of the Company for the first quarter ended 30<sup>th</sup> June 2023 of the financial year 2023-24.
2. Pursuant to Regulation 33(3)(c)(i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended, enclosed herewith is the Limited Review Report dated 9<sup>th</sup> August 2023 of M/s. CLB & Associates, Chartered Accountants, Statutory Auditors in respect of standalone unaudited financial results of the Company for the first quarter ended 30<sup>th</sup> June 2023 of the financial year 2023-24.
3. Pursuant to Regulation 47(1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 the standalone unaudited financial results of the Company for the quarter ended 30<sup>th</sup> June 2023 of the financial year 2023-24 shall be published in the newspapers as per the format prescribed in Annexure XI pursuant to Sl. No. 3(h) of SEBI Circular no. CIR/CFD/CMD/15/2015.

The meeting of the Board of Directors commenced at 5.00 p.m. and concluded at 6.00 p.m.

Yours Faithfully,

For BDH Industries Limited,

Nikita Phatak,  
Company Secretary

Enclosure – As above



# BDH INDUSTRIES LIMITED

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

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

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	1831.48	2272.08	1730.38	7445.71
II	Other Income	37.21	33.53	18.56	84.10
III	Total Income (I+II)	1868.69	2305.61	1748.94	7529.81
IV	Expenses				
	(a) Cost of Materials consumed	1336.97	1407.46	1285.24	4779.72
	(b) Changes in inventories of finished goods and work-in-progress	(17.05)	258.82	(47.90)	188.58
	(c) Employee benefits expense	175.69	174.54	170.87	695.79
	(d) Finance Costs	3.61	7.38	1.82	15.79
	(e) Depreciation Expenses	13.11	13.18	14.55	56.85
	(f) Other Expenses	140.45	178.47	117.59	686.31
	Total expenses	1652.78	2039.85	1542.17	6423.04
V	Profit before tax and Exceptional Items (III-IV)	215.91	265.76	206.77	1106.77
VI	Exceptional Items	0.00	0.00	0.00	0.00
VII	Profit before tax (V+VI)	215.91	265.76	206.77	1106.77
VIII	Tax expense				
	Current Tax	54.34	72.79	52.04	286.98
	Deferred Tax	0.00	1.83	0.00	(0.69)
IX	Profit after tax (VII-VIII)	161.57	191.14	154.73	820.48
X	Other Comprehensive Income				
	(i) Items that will not be reclassified subsequently to profit or loss	0.00	(1.47)	0.00	(1.47)
	(ii) Income Tax relating to items that will not be reclassified subsequently to profit or loss	0.00	0.37	0.00	0.37
	Other Comprehensive Income for the period	0.00	(1.10)	0.00	(1.10)
XI	Total Comprehensive Income (IX+X)	161.57	190.04	154.73	819.38
XII	Paid-up equity share capital (Face value of ₹ 10/- each)	575.73	575.73	575.73	575.73
XIII	Other Equity (Excluding Revaluation Reserves)	-	-	-	4761.63
XIV	Earnings Per Share (Face value of ₹ 10/- each) (not annualised except for year ended)				
	- Basic and Diluted ( ₹ )	2.81	3.32	2.69	14.25

**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 9th August, 2023. The Statutory Auditors of the Company have carried out limited review of the above Standalone Unaudited Financial Results.
- The figures for the quarter ended 31st March, 2023 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figure upto the third quarter ended 31st December, 2022.
- The entire operations of the Company relate to only one segment viz. 'Pharmaceuticals'.
- 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 : 9th August, 2023**



# CLB & ASSOCIATES

## CHARTERED ACCOUNTANTS

77, Mulji Jetha Bldg., 3rd Floor, 185/187, Princess Street, Marine Lines, Mumbai -400 002. • Tel.: +91-22-22052224,  
22066860

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 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 Limited  
Mumbai

We have reviewed the accompanying statement of unaudited financial results of BDH Industries Limited for the quarter ended on 30th June, 2023, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015 as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, ("Ind AS 34") "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 of Unaudited standalone financial results prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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 : 9<sup>th</sup> August, 2023  
UDIN : 23035783BGYADK5820