



Date – 29/10/2021

Ref. no. –BDH/SEC/105/2021-22

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 today i.e. Friday 29<sup>th</sup> October 2021 at Mumbai the Board of Directors :-

1. Pursuant to Regulation 30(2) read with Schedule III Part A Para A(4) (h) & Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, approved the enclosed standalone unaudited financial results of the Company for the second quarter and half year ended on 30<sup>th</sup> September 2021 of the financial year 2021-22.
2. Pursuant to Regulation 33(3)(c)(i) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 enclosing herewith is the Limited Review Report dated 29<sup>th</sup> October 2021 of M/s. CLB & Associates, Chartered Accountants, Statutory Auditors in respect of standalone unaudited financial results of the Company for the second quarter and half year ended on 30<sup>th</sup> September 2021 of the financial year 2021-22.
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 second quarter and half year ended on 30<sup>th</sup> September 2021 of the financial year 2021-22 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 4.00 p.m. and concluded at 6.00 p.m.

Kindly acknowledge the receipt of this letter.

Yours Faithfully,  
For BDH Industries Limited,

  
Nikita Phatak, FCS 10547  
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 AND SIX MONTHS ENDED 30TH SEPTEMBER, 2021

(₹ in Lakhs)

Sr. No.	Particulars	Quarter Ended			Six Months Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	1700.54	1406.22	1547.78	3106.76	2553.71	5745.23
II	Other Income	24.82	26.55	32.62	51.37	68.60	130.24
III	Total Income (I+II)	1725.36	1432.77	1580.40	3158.13	2622.31	5875.47
IV	Expenses						
	(a) Cost of Materials consumed	1213.58	933.55	924.88	2147.13	1692.22	3835.27
	(b) Changes in inventories of finished goods and work-in-progress	(43.13)	75.24	84.02	32.11	(53.84)	(117.19)
	(c) Employee benefits expense	158.71	157.42	147.98	316.13	283.04	625.64
	(d) Finance Costs	7.17	2.82	9.84	9.99	14.46	28.20
	(e) Depreciation Expenses	16.15	16.16	20.07	32.31	40.12	78.94
	(f) Other Expenses	98.80	83.36	126.71	182.16	213.52	550.07
	Total expenses	1451.28	1268.55	1313.50	2719.83	2189.52	5000.93
V	Profit before tax (III-IV)	274.08	164.22	266.90	438.30	432.79	874.54
VI	Tax expense						
	Current Tax	71.30	45.69	78.36	116.99	124.51	244.69
	Deferred Tax	4.94	0.00	(4.11)	4.94	(4.11)	(6.09)
VII	Profit after tax (V-VI)	197.84	118.53	192.65	316.37	312.39	635.94
VIII	Other Comprehensive Income	0.00	0.00	0.00	0.00	0.00	(7.64)
	a) (i) Items that will not be reclassified subsequently to profit or loss	0.00	0.00	0.00	0.00	0.00	(10.59)
	(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	2.95
IX	Total Comprehensive Income (VII+VIII)	197.84	118.53	192.65	316.37	312.39	628.30
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)	-	-	-	-	-	3578.08
XII	Earnings Per Share (₹) (not annualised except for year ended)						
	- Basic and Diluted	3.44	2.06	3.35	5.50	5.43	11.05

### 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 29th October, 2021. 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'.
- Previous period figures have been regrouped / rearranged wherever necessary to correspond with the figures of current period.



P.T.O.

(₹ in Lakhs)

Particulars	As at	As at
	30-09-2021	31-03-2021
	Unaudited	Audited
<b>Assets</b>		
<b>1 Non Current Assets</b>		
Property, Plant and Equipment	1,998.52	2,030.84
Other Non Current Assets	4.45	4.56
<b>Total Non-Current Assets</b>	<b>2,002.97</b>	<b>2,035.40</b>
<b>2 Current Assets</b>		
Inventories	764.97	542.69
Financial Assets		
- Trade Receivables	1,237.72	1,518.29
- Cash and Cash Equivalents	2,152.88	2,262.30
Other Current Assets	769.23	635.08
Current Tax Assets	106.36	95.75
<b>Total Current Assets</b>	<b>5,031.16</b>	<b>5,054.11</b>
<b>Total Assets</b>	<b>7,034.13</b>	<b>7,089.51</b>
<b>Equity and Liabilities</b>		
<b>3 Equity</b>		
Equity Share Capital	575.73	593.94
Other Equity	3,874.80	3,712.95
<b>Total Equity</b>	<b>4,450.53</b>	<b>4,306.89</b>
<b>4 Non-Current Liabilities</b>		
Financial Liabilities		
Provisions	9.45	29.90
Deferred Tax Liabilities (Net)	8.43	3.49
Other Non-Current Liabilities	54.53	54.53
<b>Total Non-Current Liabilities</b>	<b>72.41</b>	<b>87.92</b>
<b>5 Current Liabilities</b>		
Financial Liabilities		
- Borrowings	623.12	850.71
- Trade Payables	1,797.52	1,744.20
Provisions	-	17.31
Other Current Liabilities	90.55	82.48
<b>Total Current Liabilities</b>	<b>2,511.19</b>	<b>2,694.70</b>
<b>Total Equity &amp; Liabilities</b>	<b>7,034.13</b>	<b>7,089.51</b>

Place : Mumbai

Date : 29th October, 2021



By order of the Board  
For BDH Industries Limited

*Jayashree Nair*

Jayashree Nair  
Chairperson & Managing Director  
DIN : 00027467



**BDH INDUSTRIES LIMITED**

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

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**STATEMENT OF STANDALONE UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2021****₹ in Lakhs**

Particulars	Year Ended on	
	30-09-2021	30-09-2020
	Unaudited	Unaudited
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax and Extra Ordinary Items	438.30	432.79
Less : Other Comprehensive Income (OCI) and others	-	-
	<b>438.30</b>	<b>432.79</b>
<u>Adjustments</u>		
Interest Received	(51.37)	(68.60)
Depreciation	32.31	40.12
Interest Paid	9.99	14.46
Operating Profit Before Working Capital Changes	<b>429.23</b>	<b>418.77</b>
<u>Adjustments</u>		
(Increase)/Decrease Trade and Other Receivables	146.53	(18.49)
(Increase)/Decrease Inventories	(222.28)	(7.85)
Increase/ (Decrease) Trade Payables	23.63	181.97
Cash Generated from the Operations	<b>377.11</b>	<b>574.40</b>
Direct Tax Paid	(127.60)	(75.86)
Cash Flow Before Extra Ordinary Items	<b>249.51</b>	<b>498.54</b>
Extra Ordinary Items	-	-
Net Cash flow from Operating Activities	<b>249.51</b>	<b>498.54</b>
<b>B) CASH FLOW FROM INVESTMENT ACTIVITIES</b>		
Interest Received	51.37	68.60
Purchase of Fixed Assets	-	(0.47)
Net Cash Flow from Investment Activities	<b>51.37</b>	<b>68.13</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
Interest Paid	(9.99)	(14.46)
Proceeds from Borrowings -Short Term	(227.59)	(268.54)
Dividend Paid	(172.72)	(143.93)
	<b>(410.30)</b>	<b>(426.93)</b>
Net Increase/Decrease in Cash and Cash Equivalents (A+B+C)	<b>(109.42)</b>	<b>139.74</b>
Cash and Cash Equivalents Opening Balance	<b>2,262.30</b>	<b>2,298.88</b>
Cash and Cash Equivalents Closing Balance	<b>2,152.88</b>	<b>2,438.62</b>

By order of the Board  
For BDH Industries Limited

  
Jayashree Nair

Chairperson &amp; Managing Director



Place : Mumbai

Date : 29th October, 2021





# 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 financial results of BDH Industries Limited for the quarter and half year ended on September 30, 2021 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To,  
The Board of Directors,  
BDH Industries Ltd.  
Mumbai


We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of BDH Industries Limited ("the Company") for the quarter and half year ended on 30th September, 2021, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations")

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 Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement 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 statement is free of material misstatement. A review of interim financial information consist of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards of Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that may be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations as amended, 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: 29/10/2021

UDIN: 21035783AAAABG2404

