



CIN:L51395HP1985PLC012209

**BCC FUBA INDIA LIMITED**

*Head Office:* E-6, 1st Floor,  
Inner Circle, Connaught Circus,  
New Delhi - 110001, India  
P: +91-011- 49287223  
E: delhi@bccfuba.com



10.11.2021

The Manager,  
Corporate Relationship Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

**Scrip Code: 517246**  
**Security Id: BCCFUBA**

**Subject: Outcome of Board Meeting and Un-Audited Financial Results for the Quarter and Half Year Ended on 30<sup>th</sup> September, 2021**

Dear Sir,

Pursuant to the provision of Regulation 33 and Regulation 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements Regulations), 2015, we wish to inform you that the Board of Directors of B C C Fuba India Limited at their meeting held today i.e. Wednesday, 10<sup>th</sup> November 2021 at 109, Wing-II, Hans Bhawan Bahadur Shah Zafar Marg, New Delhi 110002 inter-alia considered and approved Un- Audited Financial Results for the Quarter and Half Year ended on 30<sup>th</sup> September, 2021.

Further, please find enclosed herewith the below mentioned:

1. Un - Audited Standalone Financial Results for the Quarter and Half Year Ended on 30<sup>th</sup> September, 2021.
2. Limited Review report on Financial Results for the Quarter and Half Year Ended on 30<sup>th</sup> September, 2021 by Rajesh K Goel & Associates, Statutory Auditor of the Company.

The Board meeting commenced at 3:00 P.M. and concluded at 05.20 P.M.

This is for your kind information and necessary record.

Thanking you.  
Yours faithfully,

**For B C C Fuba India Limited**

**Abhinav Bhardwaj**  
**Director**  
**DIN - 06785065**  
**Address : 4/61, Ist Floor, Roop Nagar**  
**Malka Ganj S.O, North Delhi 110007**

**Encl: As above**

**B C C FUBA INDIA LIMITED**

CIN: L51395HP1985PLC012209

Regd. Office : 4 K.M., Swarghat Road, Nalagarh-174101, Distt. Solan (H.P.)

Tel : 8626853157 , Website :www.bccfuba.com

**Statement of Un- Audited Financial Results For Quarter and half Year ended 30th September, 2021**

*(Figures in Lakhs)*

S.N	Particulars	For the Quarter Ended			Half Year Ended		For the Year Ended
		30-Jun-2021	30-Sep-2020	30-Sep-2021	30-Sep-2020	30-Sep-2021	31-Mar-2021
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
I.	<b>Revenue from operations</b>	574.12	367.68	591.06	467.78	1,165.18	4,445.22
II.	<b>Other Income</b>	2.87	3.16	7.01	3.38	9.88	16.12
III.	<b>Total Revenue (I + II)</b>	<b>576.99</b>	<b>370.84</b>	<b>598.07</b>	<b>471.16</b>	<b>1,175.06</b>	<b>4,461.34</b>
IV.	<b>Expenses:</b>						
	-Purchases of Stock-In-Trade	-	-	-	-	-	2,880.26
	- Cost of materials consumed	376.56	260.46	434.60	306.77	811.16	954.73
	- Changes in inventories	1.44	(33.86)	(33.69)	(7.04)	(32.25)	38.67
	- Employee benefit expense	83.24	50.92	85.53	67.22	168.77	225.60
	- Financial costs	7.88	3.80	7.29	4.84	15.17	39.04
	- Depreciation and amortization expense	11.04	8.80	11.25	17.31	22.29	37.44
	- Other expenses	70.95	58.82	75.15	81.11	146.10	231.34
	<b>Total Expenses (IV)</b>	<b>551.11</b>	<b>348.94</b>	<b>580.13</b>	<b>470.21</b>	<b>1,131.24</b>	<b>4,407.08</b>
V.	<b>Profit/ (Loss) before exceptional items and tax (III - IV)</b>	<b>25.88</b>	<b>21.90</b>	<b>17.94</b>	<b>0.95</b>	<b>43.82</b>	<b>54.26</b>
VI.	Exceptional Items						4.75
VII	<b>Profit before tax (V -VI)</b>	<b>25.88</b>	<b>21.90</b>	<b>17.94</b>	<b>0.95</b>	<b>43.82</b>	<b>59.01</b>
VIII	<b>Tax expense:</b>						
	-Current tax	-	-	-	-	-	-
	-Deferred tax	-	-	-	-	-	-
IX	<b>Profit / (Loss) for the period from continuing operations (VII -VIII)</b>	<b>25.88</b>	<b>21.90</b>	<b>17.94</b>	<b>0.95</b>	<b>43.82</b>	<b>59.01</b>
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	<b>Profit/(Loss) from Discontinuing operations (X - XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the period (IX + XII)</b>	<b>25.88</b>	<b>21.90</b>	<b>17.94</b>	<b>0.95</b>	<b>43.82</b>	<b>59.01</b>
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss						
	Increase in Investment of fair value						0.47
	- Actuarial Gain/(Loss)						(4.31)
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>25.88</b>	<b>21.90</b>	<b>17.94</b>	<b>0.95</b>	<b>43.82</b>	<b>55.17</b>
XVI	<b>Earning per equity share (for continuing operations)</b>						
	(1) Basic	0.17	0.14	0.12	0.01	0.29	0.36
	(2) Diluted	0.17	0.14	0.12	0.01	0.29	0.36

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**Statement of Assets and Liabilities as on 30th-September-2021***(Figures in Lakhs)*

Particulars	Half Yearly Ended		Year Ended
	As at 30-Sep-2020	As at 30-Sep-2021	As at 31-Mar-2021
	Un-Audited	Un-Audited	Audited
<b>(1) Assets</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment	463.58	559.01	555.88
Capital Work-In-Progress	-	-	-
Other Intangible Assets	0.16	-	-
Financial Assets			
i) Investments	2.08	2.56	2.56
ii) Loan and Advances	16.69	17.05	16.99
	<b>482.51</b>	<b>578.62</b>	<b>575.43</b>
<b>(2) Current Assets</b>			
Inventories	475.39	637.93	549.99
Financial Assets			
i) Trade Receivables	955.06	1,069.75	1,088.48
ii) Cash and cash equivalents	92.03	156.24	279.74
Other Current Assets	15.24	88.78	45.36
	<b>1,537.72</b>	<b>1,952.70</b>	<b>1,963.57</b>
<b>Total Assets</b>	<b>2,020.23</b>	<b>2,531.32</b>	<b>2,539.00</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital	1,531.01	1,531.01	1,531.01
Other Equity	(330.65)	(232.61)	(276.43)
	<b>1,200.36</b>	<b>1,298.40</b>	<b>1,254.58</b>
<b>Liabilities</b>			
<b>(1) Non Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	264.42	367.66	327.30
Provisions	52.05	49.89	49.99
	<b>316.47</b>	<b>417.55</b>	<b>377.29</b>
<b>(2) Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	95.00	17.36	28.66
(ii) Trade Payables	264.51	473.54	589.38
(iii) Other Financial Liabilities	130.33	297.58	262.17
Provisions	13.56	26.89	26.92
	<b>503.40</b>	<b>815.37</b>	<b>907.13</b>
<b>Total Equity and Liabilities</b>	<b>2,020.23</b>	<b>2,531.32</b>	<b>2,539.00</b>

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**Statement of Cash Flow for Half Year ended as at 30.09.2021**

*(Figures in Lakhs)*

Particulars	Half Year Ended				Year Ended	
	30-Sep-2020	30-Sep-2020	30-Sep-2021	30-Sep-2021	Year Ending 31/03/2021	Year Ending 31/03/2021
	<b>Un-Audited</b>		<b>Un-Audited</b>		<b>Audited</b>	
<b>Net Flow From Operating Activites</b>						
<b>Profit Before Tax</b>	0.95		43.82		54.26	
<b>Adjustments For:</b>						
Depreciation	17.31		22.29		37.44	
Adjustment of depreciation					(16.04)	
Finance Cost	4.84		15.17		39.04	
Income on Sales of Fixed Assets	-				4.75	
Expense directly attributable with Security Premium						
Measurement Changes & Write off					(3.84)	
<b>Profit from operating Activities</b>	<b>23.10</b>		<b>81.28</b>		<b>115.61</b>	
<b>Changes in Working Capital</b>						
(Increase)/Decrease in Inventories	(32.94)		(87.94)		(107.54)	
(Increase)/Decrease in Trade Receivables	86.96		18.73		(46.46)	
(Increase)/Decrease in Other Current Assets	105.52		(43.42)		75.40	
Increase/(Decrease) in Borrowings	(42.39)		(11.30)		9.27	
Increase/(Decrease) in Trade Payables	(107.67)		(115.84)		217.21	
Increase/(Decrease) in Other Financial Liabilities	(271.66)		35.41		(139.83)	
Increase/(Decrease) in Provisions	(5.93)	<b>(245.01)</b>	(0.03)	<b>(123.11)</b>	7.43	<b>131.09</b>
<b>Net Flow From Investing Activites</b>						
Purchase of Assets	(23.31)		(25.42)		(138.33)	
Sale of Fixed Assets			-		18.79	
Loan and Advances			(0.06)		(0.30)	
Increase in Investment			-		(0.48)	
Change in Non Current Provision	(1.48)	<b>(24.79)</b>	(0.10)	<b>(25.58)</b>	(3.54)	<b>(123.86)</b>
<b>Net Flow From Financing Activities</b>						
Finance Cost	(4.84)		(15.17)		(39.04)	
Increase/(decrease of Borrowing)	264.42	<b>259.58</b>	40.36	<b>25.19</b>	209.30	<b>170.26</b>
<b>Net Flows From Activites</b>		<b>(10.22)</b>		<b>(123.50)</b>		<b>177.49</b>
Opening Balance of Cash & Cash Equivalents		102.25		279.74		102.25
<b>Closing Balance of Cash &amp; Cash Equivalents</b>		<b>92.03</b>		<b>156.24</b>		<b>279.74</b>

Note: The Cash flow statement has been prepared under the indirect method as set out in the Indian Accounting Standard (Ind AS) 7 Statement of cash flows

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Notes:

1. The above results were reviewed and recommended by the Audit Committee of the Board and approved by the Board of Directors at their respective meetings held on 10<sup>th</sup> November, 2021. The Statutory Auditors of the Company have carried out Limited review of the financial Results for the quarter and half year ended September 30, 2021.
2. The Company is following Indian Accounting Standards (Ind AS) accordingly the financial results have been prepared in accordance with the recognition and measurement principles of Ind AS 34 notified under the Companies (Indian Accounting Standards) Rules, 2015.
3. The Company is in business of manufacturing Printed Circuit Board (PCB) and accordingly has only one reportable business Segment for the quarter and year ended September, 2021.
4. The figures of the previous year/quarter have been regrouped/rearranged wherever necessary to correspond with the current year figures.

**For and on behalf of the Board of Directors**

**Date: 10.11.2021**  
**Place: New Delhi**

**Abhinav Bhardwaj**  
**Director**  
**(DIN: 06785065)**



# RAJESH K GOEL & ASSOCIATES

Chartered Accountants

108-109, Prerna Complex, B-3, Subhash Chowk,  
Laxmi Nagar, Delhi – 110092

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY FINANCIAL RESULTS AND YEAR TO DATE RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)**

**TO THE BOARD OF DIRECTORS OF  
B C C FUBA INDIA LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **B C C FUBA INDIA LIMITED** ("the Company"), for the quarter ended September 30, 2021 and year to date results for the period from April 01, 2021 to September 30, 2021, (the "Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.





# RAJESH K GOEL & ASSOCIATES

Chartered Accountants

108-109, Prerna Complex, B-3, Subhash Chowk,  
Laxmi Nagar, Delhi – 110092

4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Rajesh K Goel & Associates**  
**Chartered Accountants**  
**(Firm Registration Number 025273N)**

*Rajesh Kumar*  
**(CA. Rajesh Kumar Goel)**  
**Partner**  
**(Membership No. 089944)**



Place: Delhi  
Date: 10<sup>th</sup> November, 2021  
UDIN : 210 89944 AAAACM 5129