



CIN:L51395HP1985PLC012209

## BCC FUBA INDIA LIMITED

Corporate Office: 109 Wing II, Hans Bhawan,  
Bahadur Shah Zafar Marg, New Delhi-110002, India  
P: +91-011-49287223 E: delhi@bccfuba.com

14-11-2022

The Manager,  
Department of Corporate Relationship  
BSE Limited  
Floor 25, Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400 001

Scrip Code: 517246  
Security Id: BCCFUBA

**Subject:- Outcome of Board Meeting and Un-Audited Financial Results of the company for the quarter & half year ended on 30<sup>th</sup> September, 2022.**

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 ("the Company") at their meeting held today i.e. 14<sup>th</sup> November, 2022 at 109, Wing II, Hans Bhawan Bahadur Shah Zafar Marg, New Delhi, Delhi-110002, India, inter-alia considered and approved Un- Audited Financial Results for the quarter & half year ended on 30<sup>th</sup> September, 2022.

Accordingly, following are attached herewith:

1. Un - Audited Standalone Financial Results for the quarter & half year ended on 30<sup>th</sup> September, 2022.
2. Limited Review report on Financial Results of quarter & half year ended on 30<sup>th</sup> September, 2022 by M/s Bhagi Bhardwaj Gaur & Co. Chartered Accountants (FRN 007895N), Statutory Auditor of the Company.

The Board meeting commenced at 01:00 P.M. and concluded at 02:10 P.M.

This is for your kind information and necessary record.

Thanking you.

**For B C C Fuba India Limited**

**Abhinav Bhardwaj**  
**Director**  
**DIN 06785065**  
**Address : 4/61, 1<sup>st</sup> Floor, Roop Nagar**  
**Malka Ganj S.O, North Delhi 110007**

**Date: 14-11-2022**  
**Place: New Delhi**

**Regd Office & Works:** 4th km, Swarghat Road, Nalagarh -174101, District Solan, Himachal Pradesh, India  
P: +91-8626853157 E: sales@bccfuba.com, Corporate@bccfuba.com W: www.bccfuba.com

**BCC FUBA INDIA LIMITED**

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

Tel : 8626853157 , Website :www.bccfuba.com

**Statement of Assets and Liabilities as on September 30, 2022***(Figures in Lakhs)*

Particulars	As at 30-September-2022	As at 30-September-2021	As At 31-March-2022
<b>(1) Assets</b>			
<b>Non Current Assets</b>			
Property, Plant and Equipment	600.04	559.01	593.27
Capital Work-In-Progress	90.76		59.57
Financial Assets			
i) Investments	2.90	2.56	2.90
ii) Loan and Advances	17.71	17.05	17.71
Other Non Current Asset	-	-	37.22
	<b>711.41</b>	<b>578.62</b>	<b>710.67</b>
<b>(2) Current Assets</b>			
Inventories	753.43	637.93	534.62
Financial Assets			
i) Trade Receivables	786.62	1,069.75	1,216.69
ii) Cash and cash equivalents	355.55	156.24	223.06
Other Current Assets	40.77	88.78	70.29
	<b>1,936.37</b>	<b>1,952.70</b>	<b>2,044.66</b>
<b>Total Assets</b>	<b>2,647.78</b>	<b>2,531.32</b>	<b>2,755.33</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity Share Capital	1,531.01	1,531.01	1,531.00
Other Equity	(135.70)	(232.61)	(188.51)
	<b>1,395.31</b>	<b>1,298.40</b>	<b>1,342.49</b>
<b>Liabilities</b>			
<b>(1) Non Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	48.84	367.66	130.60
Provisions	56.20	49.89	51.69
	<b>105.04</b>	<b>417.55</b>	<b>182.29</b>
<b>(2) Current Liabilities</b>			
Financial Liabilities			
(i) Borrowings	791.36	17.36	629.56
(ii) Trade Payables	267.96	473.54	518.28
(iii) Other Financial Liabilities	32.24	297.58	29.27
Provisions	55.87	26.89	53.44
	<b>1,147.43</b>	<b>815.37</b>	<b>1,230.55</b>
<b>Total Equity and Liabilities</b>	<b>2,647.78</b>	<b>2,531.32</b>	<b>2,755.33</b>

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**Statement of Unaudited Financial results for the quarter as on September 30, 2022**

*(Figures in Lakhs)*

Particulars	For the Quarter Ended			Half Yearly		For the Year Ended
	September 30, 2022	September 30, 2021	June 30, 2022	September 30, 2022	September 30, 2021	March 31, 2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I. Revenue from operations</b>	681.69	591.06	473.26	1,154.95	1,165.18	2,853.53
<b>II. Other Income</b>	26.87	7.01	1.58	28.45	9.88	17.50
<b>III. Total Income (I + II)</b>	<b>708.56</b>	<b>598.07</b>	<b>474.84</b>	<b>1,183.40</b>	<b>1,175.06</b>	<b>2,871.03</b>
<b>IV. Expenses:</b>						
- Cost of materials consumed	448.53	434.60	388.09	836.62	811.16	1,916.53
-Purchases of Stock-In-Trade	0.32		1.38	1.70	-	6.94
- Changes in inventories of finished goods & Work-In-Progress	(11.12)	(33.69)	(143.57)	(154.69)	(32.25)	59.10
- Employee benefit expense	101.33	85.53	93.84	195.17	168.77	349.17
- Financial costs	15.73	7.29	6.99	22.72	15.17	54.29
- Depreciation and amortization expense	12.60	11.25	8.12	20.72	22.29	46.24
- Other expenses	102.16	75.15	106.19	208.35	146.10	349.66
<b>Total Expenses (IV)</b>	<b>669.55</b>	<b>580.13</b>	<b>461.04</b>	<b>1,130.59</b>	<b>1,131.24</b>	<b>2,781.93</b>
<b>V. Profit/ (Loss) before exceptional items and tax (III - IV)</b>	<b>39.01</b>	<b>17.94</b>	<b>13.80</b>	<b>52.81</b>	<b>43.82</b>	<b>89.10</b>
VI. Exceptional Items						-
<b>VII Profit before tax (V -VI)</b>	<b>39.01</b>	<b>17.94</b>	<b>13.80</b>	<b>52.81</b>	<b>43.82</b>	<b>89.10</b>
<b>VIII Tax expense:</b>						
-Current tax						-
-Deferred tax						-
<b>IX Profit /(Loss) for the period from continuing operations (VII -VIII)</b>	<b>39.01</b>	<b>17.94</b>	<b>13.80</b>	<b>52.81</b>	<b>43.82</b>	<b>89.10</b>
X Profit/(Loss) from discontinuing operations						-
XI Tax expense of discontinuing operations						-
<b>XII Profit/(Loss) from Discontinuing operations (X - XI)</b>						-
<b>XIII Profit/(Loss) for the period (IX + XII)</b>	<b>39.01</b>	<b>17.94</b>	<b>13.80</b>	<b>52.81</b>	<b>43.82</b>	<b>89.10</b>
<b>XIV Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to profit or loss						
Increase in Investment of fair value						0.35
- Actuarial Gain/(Loss)						(1.53)
(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						
<b>XV Total Comprehensive Income for the period (XIII+XIV)</b>	<b>39.01</b>	<b>17.94</b>	<b>13.80</b>	<b>52.81</b>	<b>43.82</b>	<b>87.92</b>
<b>XVI Earning per equity share (for continuing operations)</b>						
(1) Basic	<b>0.25</b>	<b>0.12</b>	<b>0.09</b>	<b>0.34</b>	<b>0.29</b>	<b>0.58</b>
(2) Diluted	<b>0.25</b>	<b>0.12</b>	<b>0.09</b>	<b>0.34</b>	<b>0.29</b>	<b>0.58</b>

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**Statement of Cash Flow for year ended as on September 30, 2022**

Particulars	Half Year Ending		Year ended
	September 30, 2022	September 30, 2021	March 31, 2022
<b>Net Flow From Operating Activites</b>			
<b>Profit Before Tax</b>	<b>52.81</b>	<b>43.82</b>	<b>89.10</b>
<b>Adjustments For:</b>			
Depreciation	20.72	22.29	46.24
Finance Cost	22.72	15.17	54.29
Measurement Changes & Write off	-	-	(1.18)
<b>Profit from operating Activities</b>	<b>96.25</b>	<b>81.28</b>	<b>188.45</b>
<b>Changes in Working Capital</b>			
(Increase)/Decrease in Inventories	(218.81)	(87.94)	3.87
(Increase)/Decrease in Trade Receivables	430.07	18.73	(128.22)
(Increase)/Decrease in Other Current Assets	29.52	(43.42)	(32.91)
Increase/(Decrease) in Borrowings	161.80	(11.30)	120.18
Increase/(Decrease) in Trade Payables	(250.31)	(115.84)	(71.10)
Increase/(Decrease) in Other Current Liabilities	2.97	35.41	7.99
Increase/(Decrease) in Provisions	2.43	(0.03)	2.34
<b>Cash Flow From Operating Activities (A)</b>	<b>253.92</b>	<b>(123.11)</b>	<b>90.60</b>
<b>Net Flow From Investing Activites</b>			
Purchase of Assets	(107.93)	(25.42)	(143.21)
Sale of Fixed Assets	49.25	-	-
(Increase)/Decrease in Other Non Current Assets	37.22	-	(17.72)
Loan and Advances	-	(0.06)	-
Increase in Investment	-	-	(0.35)
Change in Non Current Provision	4.51	(0.10)	1.70
Increase in other financial assets	-	-	(0.71)
<b>Cash Flow From Investing Activities (B)</b>	<b>(16.95)</b>	<b>(25.58)</b>	<b>(160.29)</b>
<b>Net Flow From Financing Activites</b>			
Finance Cost	(22.72)	(15.17)	(54.29)
Increase/(decrease) of Borrowing	(81.76)	40.36	67.30
<b>Cash Flow from Financing Activities (C)</b>	<b>(104.48)</b>	<b>25.19</b>	<b>13.01</b>
<b>Net Flows From Activites ( A + B + C)</b>	<b>132.49</b>	<b>(123.50)</b>	<b>(56.68)</b>
Opening Balance of Cash & Cash Equivalents	223.06	279.74	279.74
<b>Closing Balance of Cash &amp; Cash Equivalents</b>	<b>355.55</b>	<b>156.24</b>	<b>223.06</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

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 14<sup>th</sup> November, 2022. The Statutory Auditors of the Company have carried out Limited review of the standalone financial Results for the quarter & half year ended on 30<sup>th</sup> September, 2022.
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.

**On behalf of the Board  
For B C C Fuba India Limited**

**Abhinav Bhardwaj  
Director  
DIN 06785065  
Address : 4/61, 1<sup>st</sup> Floor, Roop Nagar  
Malka Ganj S.O, North Delhi 110007**

**Date: 14-11-2022  
Place: New Delhi**



**Bhagi Bhardwaj Gaur & Co.**

CHARTERED ACCOUNTANTS

2952-53/2, Sangtrashan, D.B. Gupta Road,  
Paharganj, New Delhi-110 055  
Phone : 011-43538511  
e-mail : bbgcaaccounts@gmail.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY AND HALF-YEARLY FINANCIAL RESULTS AS ON 30<sup>TH</sup> SEPTEMBER, 2022, OF B C C FUBA INDIA LIMITED ("THE COMPANY") PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 (AS AMENDED)**

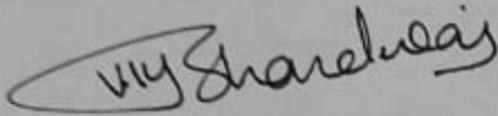
**TO  
THE BOARD OF DIRECTORS  
BCC FUBA INDIA LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **BCC FUBA INDIA LIMITED** ("the Company"), for the quarter and half-year ended on 30<sup>th</sup> September, 2022 ("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 there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion 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.
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 and on behalf of  
**BHAGI BAHRDWAJ GAUR & CO.**  
Chartered Accountants  
(Firm Registration Number 007895N)



**VIJAY KUMAR BHARDWAJ**  
Partner  
(Membership No : 086426)



Place: Delhi

Date: 14-11-2022

UDIN : 22086426BDANTN2468