



Bharat RASAYAN LIMITED

Regd. Office : 1501, Vikram Tower, Rajendra Place, New Delhi - 110 008.
 CIN: L24119DL1989PLC036264 Email: investors.br@bharatgroup.co.in Website: www.bharatgroup.co.in

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2019

(₹ in Lacs)

PART-I

Sr. No.	Particulars	Quarter ended			Year Ended	
		31.03.2019 (Audited)	31.12.2018 (Un-Audited)	31.03.2018 (Audited)	31.03.2019 (Audited)	31.03.2018 (Audited)
I	Revenue from operations	27,223	18,956	19,344	99,218	81,040
II	Other Income	29	(12)	69	251	262
III	Total Revenue (I + II)	27,252	18,944	19,413	99,469	81,302
IV	Expenses					
a)	Cost of materials consumed	20,466	16,785	11,054	72,490	49,361
b)	Purchases of Stock-in-trade	-	-	-	3,016	2,798
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,461)	(4,140)	1,538	(7,142)	76
d)	Excise Duty on Sale of Goods	-	-	-	-	1,509
e)	Employee benefits expenses	1,574	1,270	1,289	5,740	4,952
f)	Finance cost	459	413	218	1,582	1,109
g)	Depreciation and amortisation expenses	426	435	433	1,689	1,642
h)	Other Expenses	1,856	1,098	1,639	6,404	6,525
i)	Total Expenses	23,320	15,861	16,171	83,779	67,972
V	Profit before exceptional items and tax (III-IV)	3,932	3,083	3,242	15,690	13,330
VI	Exceptional Items	176	-	(593)	176	(188)
VII	Profit before tax (V-VI)	3,756	3,083	3,835	15,514	13,518
VIII	Tax Expenses:					
a)	Provision for taxation					
	- Current Year	842	888	344	4,318	3,626
	- For Earlier Years (Net)	(47)	-	(311)	(47)	(311)
b)	Deferred Tax (Assets) / Liability	20	60	250	90	371
c)	Total	815	948	283	4,361	3,686
IX	Profit for the period (VII-VIII)	2,941	2,135	3,552	11,153	9,832
X	Other Comprehensive Income (OCI)					
a)	Items that will not be reclassified subsequently to Profit or Loss					
i)	Remeasurement [gain/(loss)] of net defined benefit liability	(17)	(1)	17	(19)	(1)
ii)	Income tax on above	-	-	-	-	-
iii)	Effect [gain/(loss)] of measuring equity instruments at fair value through OCI	-	-	-	-	-
iv)	Income tax on above	-	-	-	-	-
b)	Items that will be reclassified subsequently to Profit or Loss					
i)	Income tax relating to items that will be reclassified subsequently to Profit or Loss	-	-	-	-	-
	Total of Other Comprehensive Income	(17)	(1)	17	(19)	(1)
XI	Total Comprehensive Income for the period (IX+ X)	2,924	2,134	3,569	11,134	9,831
XII	Paid-up Equity Share Capital [4248740 shares of ₹10/- each]	424.87	424.87	424.87	424.87	424.87
XIII	Earning per share (of ₹10/- each) [*Not Annualised]					
a)	Basic	69.22 *	50.25 *	83.60 *	262.50	231.41
b)	Diluted	69.22 *	50.25 *	83.60 *	262.50	231.41

Contd..2/-

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- : 2 : -

Notes:

- 1) The above financial results for the quarter and year ended March 31, 2019 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on May 30, 2019.
- 2) The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind-AS) prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standard) Rules, 2015, as amended.
- 3) Corresponding quarter and financial year's figures have been regrouped wherever considered necessary.
- 4) The Company operates only in one business segment viz. pesticides, hence segment wise reporting is not applicable.
- 5) The figures of last quarter ended 31.03.2019 are the balancing figures between audited figures in respect of full financial year ended 31.03.2019 and the published year to date figures upto 3rd quarter ended 31.12.2018.
- 6) The Board of Directors of the Company has recommended final dividend @ 15%, i.e. ₹1.50 per equity shares of nominal value of ₹10/- for the year ended on 31st March, 2019, which will be paid by the Company, if approved by the shareholders in their forthcoming Annual General Meeting.
- 7) Exceptional Items includes the amount of Contribution, Donation made to the Political Parties & Profit/Loss on sale of Fixed Assets in the quarters but amount of Profit on Sale of factory, Land & Building located at Hyderabad (Telangana) is also included in the year ended 31.03.2018.
- 8) Effective 1st April 2018, the Company has adopted Ind AS 115 "Revenue from Contracts with Customers". The application of Ind AS 115 did not have any material impact on the financial statements of the Company.
- 9) Shareholders are requested to encash their unclaimed dividend, if any, declared and paid by the Company with effect from the financial year 2010-11, failing which their unclaimed dividend and their shares shall be transferred to Investor Education Protection Fund as per the Regulation governed by the Companies Act.
- 10) The performance of the Company is highly dependent on monsoon and other climatic conditions due to the seasonal nature of the products of the Company.
- 11) Pursuant to SEBI guidelines/instructions, Shareholders holding shares in Physical form are requested to dematerialize their shares at the earliest as there will not be any transfer of physical shares after 31st March, 2019, except in case of transmission or transposition of securities.
- 12) The Company has designated an Email-ID viz. investors.br@bharatgroup.co.in exclusively for the purpose of registering complaints by investors and for the redressal of investors' grievance.

NEW DELHI
MAY 30, 2019.



BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED


(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660

Contd..4/-



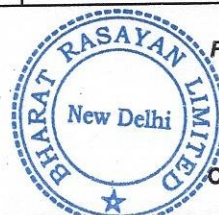
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- 4 -

STATEMENT OF ASSETS AND LIABILITIES			
(₹ in Lacs)			
PARTICULARS	As at 31.03.2019 (Audited)	As at 31.03.2018 (Audited)	
I. ASSETS			
(1) Non-Current Assets			
(a) Property, Plant and Equipments	15350.41	14760.56	
(b) Capital Work-in-Progress	3133.45	690.08	
(c) Other Intangible Assets	67.45	11.34	
(d) Intangible Assets under Development	0.00	23.74	
(e) Financial Assets			
(i) Investment	8.75	8.77	
(ii) Other Financial Assets	154.15	154.15	162.92
(f) Other Non-Current Assets	495.48	124.10	
Sub-Total (1)	19209.69	15772.74	
(2) Current Assets			
(a) Inventories	21022.18	9417.48	
(b) Financial Assets			
(i) Trade Receivables	27908.74	22160.94	
(ii) Cash & Cash Equivalent	550.71	123.28	
(iii) Bank Balance Other than (ii) above	390.88	375.57	
(iv) Other Financial Assets	68.88	49.83	22709.62
(c) Current Tax Assets	185.11	136.82	
(d) Other Current Assets	6233.36	2333.76	
Sub-Total (2)	56359.86	34597.68	
TOTAL ASSETS [(1)+(2)]	75569.55	50370.42	
II. EQUITY & LIABILITIES			
(3) Equity			
(a) Equity Share Capital	424.87	424.87	
(b) Other Equity	40455.84	29399.72	
Sub-Total (3)	40880.71	29824.59	
(4) Liabilities			
Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	4000.00	4000.00	
(b) Provisions	88.72	78.90	
(c) Deferred Tax Liabilities (Net)	1294.11	1204.16	
Sub-Total (4)	5382.83	5283.06	
(5) Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	20699.44	8834.37	
(ii) Trade Payables			
(a) Total Outstanding dues of Micro Enterprises and Small Enterprises	379.59	253.70	
(b) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	4077.10	3283.75	
(iii) Other Financial Liabilities	3528.73	2297.22	14669.04
(b) Other current liabilities	169.83	160.31	
(c) Provisions	17.41	8.62	
(d) Current Tax Liabilities (Net)	433.91	424.80	
Sub-Total (5)	29306.01	15262.77	
TOTAL - EQUITY AND LIABILITIES [(3)+(4)+(5)]	75569.55	59370.42	

BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED



(S.N.GUPTA)

Chairman & Managing Director
DIN : 00024660

NEW DELHI
MAY 30, 2019.