



Bharat RASAYAN LIMITED

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

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2021

PART-I

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2021 (Un-Audited)	30.09.2021 (Un-Audited)	31.12.2020 (Un-Audited)	31.12.2021 (Un-audited)	31.12.2020 (Un-audited)	31.03.2021 (Audited)
I	Revenue from operations	33,544	26,913	22,204	85,637	82,219	1,09,200
II	Other Income	267	274	38	851	365	713
III	Total Revenue (I + II)	33,811	27,187	22,242	86,488	82,584	1,09,913
IV	Expenses						
a)	Cost of materials consumed	26,026	18,381	17,971	63,986	49,632	66,379
b)	Purchases of Stock-in-trade	-	-	-	-	2,743	2,769
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,408)	(657)	(5,066)	(9,685)	526	(750)
d)	Employee benefits expenses	2,336	2,015	1,907	6,438	5,704	7,997
e)	Finance cost	192	69	(92)	402	198	368
f)	Depreciation and amortisation expenses	660	594	671	1,839	1,921	2,576
g)	Other Expenses	2,587	3,153	2,309	8,073	6,223	9,182
h)	Total Expenses	27,393	23,555	17,700	71,053	66,947	88,521
V	Profit before exceptional items and tax (III-IV)	6,418	3,632	4,542	15,435	15,637	21,392
VI	Exceptional Items	280	1	-	293	125	(204)
VII	Profit before tax (V-VI)	6,138	3,631	4,542	15,142	15,512	21,596
VIII	Tax Expenses:						
a)	Provision for taxation						
	- Current Year	1,640	953	1,137	3,935	4,023	5,429
	- For Earlier Years (Net)	-	-	(138)	-	(139)	(139)
b)	Deferred Tax (Assets) / Liability	(90)	(10)	20	(52)	(97)	(141)
c)	Total	1,550	943	1,019	3,883	3,787	5,149
IX	Profit for the period (VII-VIII)	4,588	2,688	3,523	11,259	11,725	16,447
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	(1)	(2)	(18)	(4)	(53)	(7)
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	(1)	(2)	(18)	(4)	(53)	(7)
XI	Total Comprehensive Income for the period (IX+ X)	4,587	2,686	3,505	11,255	11,672	16,440
XII	Paid-up Equity Share Capital [@] [4155268 shares of ₹10/- each]	415.52	415.52	424.87	415.52	424.87	424.87
XIII	Earning per share (of ₹10/- each) [*Not Annualised]						
a)	Basic	110.42 *	64.69 *	82.92 *	270.96 *	275.97 *	387.11
b)	Diluted	110.42 *	64.69 *	82.92 *	270.96 *	275.97 *	387.11

Contd..2/-



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Notes:

- 1) The above Standalone financial results for the quarter ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on February 10, 2022. The Statutory Auditors have carried out a limited review of these financial results.
- 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 quarter ended 31.12.2021 are the balancing figures between figures in respect of nine months ended 31.12.2021 and the published figures upto 2nd quarter ended 30.09.2021.
- 6) In reference to our announcement dated 06.01.2022 made to National Stock Exchange of India Limited under Regulation 30 of the Listing Regulations, please note that the Company had purchased land, area admeasuring 74162.17 square meters situated at Plot No. D-3/21/2/1 at Dahej-3, Industrial Estate from Gujarat Industrial Development Corporation Authority (GIDC) for future expansion and new projects. The Company has already made full payment to GIDC accordingly.
- 7) 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.
- 8)[@] The Company had bought back 93,472 equity shares of ₹10/- each from the shareholders of the Company during the quarter ended 30th June, 2021. Hence, the existing Paid-up and Issued Share Capital of the Company has been reduced from ₹4,24,87,400/-, comprising 42,48,740 equity shares of ₹10/- each to ₹4,15,52,680/- comprising 41,55,268 equity shares of ₹10/- each.
- 9) Shareholders are requested to encash their unclaimed dividend, if any, declared and paid by the Company with effect from the financial year 2014-15, failing which their unclaimed dividend and their shares will be transferred to Investor Education Protection Fund as per the Regulation governed by the Companies Act.
- 10) The Company has designated an Email-ID viz. investors.brli@bharatgroup.co.in exclusively for the purpose of registering complaints by investors and for the redressal of investors' grievance.

**BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED**

**NEW DELHI
FEBRUARY 10, 2022**

**Sd/-
(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660**



Bharat RASAYAN LIMITED

Regd. Office : 1501, Vikram Tower, Rajendra Place, New Delhi - 110 008.
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STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2021

PART-I

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		31.12.2021 (Un-Audited)	30.09.2021 (Un-Audited)	31.12.2020 (Un-Audited)	31.12.2021 (Un-audited)	31.12.2020 (Un-audited)	31.03.2021 (Audited)
I	Revenue from operations	33,544	26,913	22,204	85,637	82,219	1,09,200
II	Other Income	267	274	38	851	365	713
III	Total Revenue (I + II)	33,811	27,187	22,242	86,488	82,584	1,09,913
IV	Expenses						
a)	Cost of materials consumed	26,026	18,381	17,971	63,986	49,632	66,379
b)	Purchases of Stock-in-trade	-	-	-	-	2,743	2,769
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,408)	(657)	(5,066)	(9,685)	526	(750)
d)	Employee benefits expenses	2,336	2,015	1,907	6,438	5,704	7,997
e)	Finance cost	192	69	(92)	402	198	368
f)	Depreciation and amortisation expenses	660	594	671	1,839	1,921	2,576
g)	Other Expenses	2,587	3,153	2,309	8,073	6,223	9,182
h)	Total Expenses	27,393	23,555	17,700	71,053	66,947	88,521
V	Profit before share of a joint venture and exceptional items (III-IV)	6,418	3,632	4,542	15,435	15,637	21,392
VI	Share of Profit of a joint venture	-	41	11	116	16	59
VII	Profit before exceptional items and tax (V-VI) Share of Profit of a joint venture	6,418	3,591	4,531	15,319	15,621	21,333
VIII	Exceptional Items	280	1	-	293	125	(204)
IX	Profit before tax (VII-VIII)	6,138	3,590	4,531	15,026	15,496	21,537
X	Tax Expenses:						
a)	Provision for taxation						
	- Current Year	1,640	953	1,137	3,935	4,023	5,429
	- For Earlier Years (Net)	-	-	(138)	-	(139)	(139)
b)	Deferred Tax (Assets) / Liability	(90)	(10)	20	(52)	(97)	(141)
c)	Total	1,550	943	1,019	3,883	3,787	5,149
XI	Profit for the period (IX-X)	4,588	2,647	3,512	11,143	11,709	16,388
XII	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	(1)	(2)	(18)	(4)	(53)	(7)
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	(1)	(2)	(18)	(4)	(53)	(7)
XIII	Total Comprehensive Income for the period (XI+XII)	4,587	2,645	3,494	11,139	11,656	16,381
XIV	Paid-up Equity Share Capital [®] [4155268 shares of ₹10/- each]	415.52	415.52	424.87	415.52	424.87	424.87
XV	Earning per share (of ₹10/- each) [*Not Annualised]						
a)	Basic	110.42 *	63.70 *	82.66 *	268.17 *	275.59 *	385.72
b)	Diluted	110.42 *	63.70 *	82.66 *	268.17 *	275.59 *	385.72

Contd..2/-



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Notes:

- 1) The above Consolidated financial results for the quarter ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on February 10, 2022. The Statutory Auditors have carried out a limited review of these financial results.
- 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 Consolidated Financial Statements has been prepared based on the Un-Audited Financial Statements of M/s. Nissan Bharat Rasayan Private Limited.
- 6) The figures of quarter ended 31.12.2021 are the balancing figures between figures in respect of nine months ended 31.12.2021 and the published figures upto 2nd quarter ended 30.09.2021.
- 7) 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.
- 8)[@] The Company had bought back 93,472 equity shares of ₹10/- each from the shareholders of the Company during the quarter ended 30th June, 2021. Hence, the existing Paid-up and Issued Share Capital of the Company has been reduced from ₹4,24,87,400/-, comprising 42,48,740 equity shares of ₹10/- each to ₹4,15,52,680/- comprising 41,55,268 equity shares of ₹10/- each.
- 9) 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.

**BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED**

**NEW DELHI
FEBRUARY 10, 2022**

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



Bharat RASAYAN LIMITED

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STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2021

PART-I

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-audited)	30.09.2020 (Un-audited)	31.03.2021 (Audited)
I	Revenue from operations	26,913	25,180	31,846	52,093	60,015	1,09,200
II	Other Income	274	310	205	584	327	713
III	Total Revenue (I + II)	27,187	25,490	32,051	52,677	60,342	1,09,913
IV	Expenses						
a)	Cost of materials consumed	18,381	19,579	16,758	37,960	31,661	66,379
b)	Purchases of Stock-in-trade	-	-	1,454	-	2,743	2,769
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(657)	(4,620)	3,703	(5,277)	5,592	(750)
d)	Employee benefits expenses	2,015	2,087	1,939	4,102	3,797	7,997
e)	Finance cost	69	141	104	210	290	368
f)	Depreciation and amortisation expenses	594	585	651	1,179	1,250	2,576
g)	Other Expenses	3,153	2,333	2,554	5,486	4,244	9,182
h)	Total Expenses	23,555	20,105	27,163	43,660	49,577	88,521
V	Profit before exceptional items and tax (III-IV)	3,632	5,385	4,888	9,017	10,765	21,392
VI	Exceptional Items	1	12	62	13	(205)	(204)
VII	Profit before tax (V-VI)	3,631	5,373	4,826	9,004	10,970	21,596
VIII	Tax Expenses:						
a)	Provision for taxation						
	- Current Year	953	1,342	1,391	2,295	2,886	5,429
	- For Earlier Years (Net)	-	-	(1)	-	(1)	(139)
b)	Deferred Tax (Assets) / Liability	(10)	48	(96)	38	(117)	(141)
c)	Total	943	1,390	1,294	2,333	2,768	5,149
IX	Profit for the period (VII-VIII)	2,688	3,983	3,532	6,671	8,202	16,447
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	(2)	(1)	(17)	(3)	(35)	(7)
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	(2)	(1)	(17)	(3)	(35)	(7)
XI	Total Comprehensive Income for the period (IX+ X)	2,686	3,982	3,515	6,668	8,167	16,440
XII	Paid-up Equity Share Capital [@] [4155268 shares of ₹10/- each]	415.52	415.52	424.87	415.52	424.87	424.87
XIII	Earning per share (of ₹10/- each) [*Not Annualised]						
a)	Basic	64.69 *	95.86 *	83.13 *	160.55 *	193.05 *	387.11
b)	Diluted	64.69 *	95.86 *	83.13 *	160.55 *	193.05 *	387.11

Contd..2/-



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Notes:

- 1) The above Standalone financial results for the quarter ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on November 11, 2021. The Statutory Auditors have carried out a limited review of these financial results.
- 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 quarter ended 30.09.2021 are the balancing figures between figures in respect of half year ended 30.09.2021 and the published figures upto first quarter ended 30.06.2021.
- 6) 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.
- 7)[@] The Company had bought back 93,472 equity shares of ₹10/- each from the shareholders of the Company during the quarter ended 30th June, 2021. Hence, the existing Paid-up and Issued Share Capital of the Company has been reduced from ₹4,24,87,400/-, comprising 42,48,740 equity shares of ₹10/- each to ₹4,15,52,680/- comprising 41,55,268 equity shares of ₹10/- each.
- 8) The Company has designated an Email-ID viz. investors.br1@bharatgroup.co.in exclusively for the purpose of registering complaints by investors and for the redressal of investors' grievance.

**BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED**

**NEW DELHI
NOVEMBER 11, 2021**

**Sd/-
(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660**



Bharat RASAYAN LIMITED

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- : 3 : -

STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lacs)

PARTICULARS		As at 30.09.2021 (Un-Audited)	As at 30.09.2020 (Un-Audited)	As at 31.03.2021 (Audited)
I.	ASSETS			
(1)	Non-Current Assets			
	(a) Property, Plant and Equipments	19997.45	19571.54	19075.52
	(b) Capital Work-in-Progress	1581.39	928.50	1772.27
	(c) Other Intangible Assets	9.89	18.74	13.17
	(d) Intangible Assets under Development	-	-	-
	(e) <u>Financial Assets</u>			
	(i) Investment	4508.75	1808.75	4508.75
	(ii) Other Financial Assets	209.60	167.94	206.94
	(f) Other Non-Current Assets	359.46	497.80	232.85
	Sub-Total (1)	26666.54	22993.27	25809.50
(2)	Current Assets			
	(a) Inventories	24106.94	15315.22	16855.77
	(b) <u>Financial Assets</u>			
	(i) Trade Receivables	1000.00	33318.86	29558.85
	(ii) Investment	30624.70	4533.64	10591.52
	(iii) Cash & Cash Equivalent	61.57	2332.78	2662.76
	(iv) Bank Balance Other than (iii) above	631.08	604.21	625.27
	(v) Other Financial Assets	42.49	38.39	32.83
	(c) Current Tax Assets	323.96	185.11	323.96
	(e) Other Current Assets	6507.31	2457.41	4388.22
	Sub-Total (2)	63298.05	58785.62	65039.18
	TOTAL ASSETS [(1)+(2)]	89964.59	81778.89	90848.68
II.	EQUITY & LIABILITIES			
(3)	Equity			
	(a) Equity Share Capital	415.52	424.87	424.87
	(b) Other Equity	65726.50	64091.42	72362.83
	Sub-Total (3)	66142.02	64516.29	72787.70
(4)	Liabilities			
	Non-Current Liabilities			
	(a) <u>Financial Liabilities</u>			
	(i) Borrowings	100.00	-	-
	(b) Provisions	121.90	270.92	124.94
	(c) Deferred Tax Liabilities (Net)	939.62	926.02	902.04
	Sub-Total (4)	1161.52	1196.94	1026.98
(5)	Current Liabilities			
	(a) <u>Financial Liabilities</u>			
	(i) Borrowings	12213.13	3497.66	5844.56
	(ii) Trade Payables			
	(a) Total Outstanding dues of Micro Enterprises and Small Enterprises	1.03	88.88	5.14
	(b) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	6178.57	4772.76	6114.22
	(iii) Other Financial Liabilities	2512.29	5359.25	3894.53
	(b) Other current liabilities	1095.91	1431.39	547.37
	(c) Provisions	21.85	32.84	21.85
	(d) Current Tax Liabilities (Net)	638.27	882.88	606.33
	Sub-Total (5)	22661.05	16065.66	17034.00
	TOTAL - EQUITY AND LIABILITIES [(3)+(4)+(5)]	89964.59	81778.89	90848.68

BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED

NEW DELHI
NOVEMBER 11, 2021

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

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STANDALONE STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2021

(₹ in Lacs)

PARTICULARS	Half-Year ended 30.09.2021 (Un-Audited)	Half-Year ended 30.09.2020 (Un-Audited)	Year ended 31.03.2021 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and Extra-Ordinary Items	9,003.47	10,970.78	21,594.54
Adjustments for:			
Depreciation	1,178.90	1,249.94	2,576.23
(Profit)/Loss on Sale of Fixed Assets	(0.36)	-	(265.22)
Long Term Capital Gain	-	-	-
Interest received & accrued	(11.08)	(229.50)	(37.43)
Interest Paid	210.08	289.86	368.05
(Profit)/Loss on Sale of Investments	-	-	-
Other Comprehensive Income	(2.83)	(35.11)	(7.01)
Effect of Exchange Differences on Translation of Foreign Currency	(379.68)	(32.04)	(314.26)
	995.03	1,243.15	2,320.36
Operating Profit before working Capital Changes	9,998.50	12,213.93	23,914.90
Adjustments for:			
(Increase)/Decrease in Trade Receivables	(1,065.84)	(8,260.03)	(4,500.02)
(Increase)/Decrease in Inventories	(7,251.17)	717.38	(823.17)
(Increase)/Decrease in Non-Current Financial Assets Loans	(2.66)	(2.50)	(41.50)
(Increase)/Decrease in Other Non Current assets	(126.61)	(353.30)	(88.35)
Decrease / (Increase) in Other current financial asset	(1.24)	1.60	1.60
Decrease / (Increase) in Other Current assets	(2,119.09)	2,947.23	1,016.42
(Decrease) / Increase in Long term Provisions	(3.04)	82.03	(63.95)
(Decrease) / Increase in Current Trade Payables	60.24	937.80	2,195.52
(Decrease) / Increase in Other Financial Liability	(1,382.25)	1,727.48	262.77
(Decrease) / Increase in Other Liabilities	548.55	1,119.08	235.06
(Decrease) / Increase in Short term Provisions	-	-	(10.99)
	(11,343.11)	(1,083.23)	(1,816.61)
Cash generated from operations	(1,344.61)	11,130.70	22,098.29
Direct Taxes Paid	(2,263.18)	(2,259.18)	(5,079.01)
NET CASH FROM OPERATING ACTIVITIES	(3,607.79)	8,871.52	17,019.28
B) CASH FLOW FROM INVESTING ACTIVITIES			
Net Investment in Shares & Units	-	(900.00)	(3,600.00)
Addition to fixed assets (Project)	(1,933.97)	344.27	(3,043.79)
Proceeds from sale of fixed assets	27.65	-	1,984.80
(Profit)/Loss of sale of Investments (Profit)	-	-	-
Interest received	2.66	246.97	60.46
Decrease / (Increase) in Bank Balance other than those taken to Cash and Cash Equivalent	(5.81)	(42.57)	(63.63)
Investment in Mutual Funds	9,591.52	(4,533.64)	(10,591.52)
NET CASH FROM INVESTING ACTIVITIES	7,682.05	(4,884.97)	(15,253.68)
C) CASH FLOW FROM FINANCING ACTIVITIES			
Net Proceed/Repayment of borrowings	6,468.57	(5,888.04)	(3,541.14)
Dividend paid	(62.33)	(63.73)	(63.73)
Dividend Distribution tax paid	-	-	-
Interest paid	(210.08)	(289.86)	(368.05)
Buyback of Shares	(13,251.29)	-	-
NET CASH FROM FINANCING ACTIVITIES	(7,055.13)	(6,241.63)	(3,972.92)
D) EFFECT OF EXCHANGE DIFFERENCES ON TRANSLATION OF FOREIGN CURRENCY	379.68	32.04	314.26
Net increase/(Decrease) in cash & cash equivalents (A+B+C+D)	(2,601.19)	(2,223.04)	(1,893.06)
Cash and cash equivalents as at beginning of the period	2,662.76	4,555.82	4,555.82
Cash and cash equivalents as at end of the period	61.57	2,332.78	2,662.76

BY ORDER OF THE BOARD
 For BHARAT RASAYAN LIMITED

Sd/-

(S.N.GUPTA)

Chairman & Managing Director

DIN : 00024660

NEW DELHI
 NOVEMBER 11, 2021



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 CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30th SEPTEMBER, 2021

PART-I

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Six Months ended		Year ended
		30.09.2021 (Un-Audited)	30.06.2021 (Un-Audited)	30.09.2020 (Un-Audited)	30.09.2021 (Un-audited)	30.09.2020 (Un-audited)	31.03.2021 (Audited)
I	Revenue from operations	26,913	25,180	31,846	52,093	60,015	1,09,200
II	Other Income	274	310	205	584	327	713
III	Total Revenue (I + II)	27,187	25,490	32,051	52,677	60,342	1,09,913
IV	Expenses						
a)	Cost of materials consumed	18,381	19,579	16,758	37,960	31,661	66,379
b)	Purchases of Stock-in-trade	-	-	1,454	-	2,743	2,769
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(657)	(4,620)	3,703	(5,277)	5,592	(750)
d)	Employee benefits expenses	2,015	2,087	1,939	4,102	3,797	7,997
e)	Finance cost	69	141	104	210	290	368
f)	Depreciation and amortisation expenses	594	585	651	1,179	1,250	2,576
g)	Other Expenses	3,153	2,333	2,554	5,486	4,244	9,182
h)	Total Expenses	23,555	20,105	27,163	43,660	49,577	88,521
V	Profit before share of a joint venture and exceptional items (III-IV)	3,632	5,385	4,888	9,017	10,765	21,392
VI	Share of Profit of a joint venture	41	35	5	76	5	59
VII	Profit before exceptional items and tax (V-VI) Share of Profit of a joint venture	3,591	5,350	4,883	8,941	10,760	21,333
VIII	Exceptional Items	1	12	62	13	(205)	(204)
IX	Profit before tax (VII-VIII)	3,590	5,338	4,821	8,928	10,965	21,537
X	Tax Expenses:						
a)	Provision for taxation						
	- Current Year	953	1,342	1,391	2,295	2,886	5,429
	- For Earlier Years (Net)	-	-	(1)	-	(1)	(139)
b)	Deferred Tax (Assets) / Liability	(10)	48	(96)	38	(117)	(141)
c)	Total	943	1,390	1,294	2,333	2,768	5,149
XI	Profit for the period (IX-X)	2,647	3,948	3,527	6,595	8,197	16,388
XII	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	(2)	(1)	(17)	(3)	(35)	(7)
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	(2)	(1)	(17)	(3)	(35)	(7)
XIII	Total Comprehensive Income for the period (XI+XII)	2,645	3,947	3,510	6,592	8,162	16,381
XIV	Paid-up Equity Share Capital [@] [4155268 shares of ₹10/- each]	415.52	415.52	424.87	415.52	424.87	424.87
XV	Earning per share (of ₹10/- each) [*Not Annualised]						
a)	Basic	63.70 *	95.01 *	83.01 *	158.72 *	192.93 *	385.72
b)	Diluted	63.70 *	95.01 *	83.01 *	158.72 *	192.93 *	385.72

Contd..2/-



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

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Notes:

- 1) The above Consolidated financial results for the quarter ended September 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on November 11, 2021. The Statutory Auditors have carried out a limited review of these financial results.
- 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 Consolidated Financial Statements has been prepared based on the Un-Audited Financial Statements of M/s. Nissan Bharat Rasayan Private Limited.
- 6) The figures of quarter ended 30.09.2021 are the balancing figures between figures in respect of half year ended 30.09.2021 and the published figures upto first quarter ended 30.06.2021.
- 7) 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.
- 8)[@] The Company had bought back 93,472 equity shares of ₹10/- each from the shareholders of the Company during the quarter ended 30th June, 2021. Hence, the existing Paid-up and Issued Share Capital of the Company has been reduced from ₹4,24,87,400/-, comprising 42,48,740 equity shares of ₹10/- each to ₹4,15,52,680/- comprising 41,55,268 equity shares of ₹10/- each.
- 9) 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.

**BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED**

**NEW DELHI
NOVEMBER 11, 2021**

**Sd/-
(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660**



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

- : 3 : -

CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES

(₹ in Lacs)

PARTICULARS		As at 30.09.2021 (Un-Audited)	As at 30.09.2020 (Un-Audited)	As at 31.03.2021 (Audited)
I. ASSETS				
(1) Non-Current Assets				
	(a) Property, Plant and Equipments	19997.45	19571.54	19075.52
	(b) Capital Work-in-Progress	1581.39	928.50	1772.27
	(c) Other Intangible Assets	9.89	18.74	13.17
	(d) Intangible Assets under Development			
	(e) <u>Financial Assets</u>			
	(i) Investment	4373.41	1803.41	4449.57
	(ii) Other Financial Assets	209.60	167.94	206.94
	(f) Other Non-Current Assets	359.46	497.80	232.85
	Sub-Total (1)	26531.20	22987.93	25750.32
(2) Current Assets				
	(a) Inventories	24106.94	15315.22	16855.77
	(b) <u>Financial Assets</u>			
	(i) Trade Receivables	1000.00	33318.86	29558.85
	(ii) Investment	30624.70	4533.64	10591.52
	(iii) Cash & Cash Equivalent	61.57	2332.78	2662.76
	(iv) Bank Balance Other than (iii) above	631.08	604.21	625.27
	(v) Other Financial Assets	42.49	38.39	32.83
	(c) Current Tax Assets	323.96	185.11	323.96
	(d) Other Current Assets	6507.31	2457.41	4388.22
	Sub-Total (2)	63298.05	58785.62	65039.18
	TOTAL ASSETS [(1)+(2)]	89829.25	81773.55	90789.50
II. EQUITY & LIABILITIES				
(3) Equity				
	(a) Equity Share Capital	415.52	424.87	424.87
	(b) Other Equity	65591.16	64086.08	72303.65
	Sub-Total (3)	66006.68	64510.95	72728.52
(4) Liabilities				
Non-Current Liabilities				
	(a) <u>Financial Liabilities</u>			
	(i) Borrowings	100.00	-	0.00
	(b) Provisions	121.90	270.92	124.94
	(c) Deferred Tax Liabilities (Net)	939.62	926.02	902.04
	Sub-Total (4)	1161.52	1196.94	1026.98
(5) Current Liabilities				
	(a) <u>Financial Liabilities</u>			
	(i) Borrowings	12213.13	3497.66	5844.56
	(ii) Trade Payables			
	(a) Total Outstanding dues of Micro Enterprises and Small Enterprises	1.03	88.88	5.14
	(b) Total Outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	6178.57	4772.76	6114.22
	(iii) Other Financial Liabilities	2512.29	5359.25	3894.53
	(b) Other current liabilities	20905.02	13718.55	15858.45
	(c) Provisions	1095.91	1431.39	547.37
	(d) Current Tax Liabilities (Net)	21.85	32.84	21.85
		638.27	882.88	606.33
	Sub-Total (5)	22661.05	16065.66	17034.00
	TOTAL - EQUITY AND LIABILITIES [(3)+(4)+(5)]	89829.25	81773.55	90789.50

BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED

Sd/-

(S.N.GUPTA)

Chairman & Managing Director

DIN : 00024660

NEW DELHI
NOVEMBER 11, 2021

Contd...4/-



Bharat RASAYAN LIMITED

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

-: 4 :-

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SIX MONTHS ENDED 30th SEPTEMBER, 2021

(₹ in Lacs)

PARTICULARS	Half-Year ended 30.09.2021 (Un-Audited)	Half-Year ended 30.09.2020 (Un-Audited)	Year ended 31.03.2021 (Audited)
A) CASH FLOW FROM OPERATING ACTIVITIES			
Net Profit before Tax and Extra-Ordinary Items	8,927.31	10,965.44	21,535.36
Adjustments for:			
Depreciation	1,178.90	1,249.94	2,576.23
(Profit)/Loss on Sale of Fixed Assets	(0.36)	-	(265.22)
Long Term Capital Gain	-	-	-
Interest received & accrued	(11.08)	(229.50)	(37.43)
Interest Paid	210.08	289.86	368.05
(Profit)/Loss on Sale of Investments	-	-	-
Other Comprehensive Income	(2.83)	(35.11)	(7.01)
Effect of Exchange Differences on Translation of Foreign Currency	(379.68)	(32.04)	(314.26)
Share of the Joint Venture	76.16	5.34	59.18
Operating Profit before working Capital Changes	9,998.50	12,213.93	23,914.90
Adjustments for:			
(Increase)/Decrease in Trade Receivables	(1,065.84)	(8,260.03)	(4,500.02)
(Increase)/Decrease in Inventories	(7,251.17)	717.38	(823.17)
(Increase)/Decrease in Non-Current Financial Assets Loans	(2.66)	(2.50)	(41.50)
(Increase)/Decrease in Other Non Current assets	(126.61)	(353.30)	(88.35)
Decrease / (Increase) in Other current financial asset	(1.24)	1.60	1.60
Decrease / (Increase) in Other Current assets	(2,119.09)	2,947.23	1,016.42
(Decrease) / Increase in Long term Provisions	(3.04)	82.03	(63.95)
(Decrease) / Increase in Current Trade Payables	60.24	937.80	2,195.52
(Decrease) / Increase in Other financial Liability	(1,382.25)	1,727.48	262.77
(Decrease) / Increase in Other Liabilities	548.55	1,119.08	235.06
(Decrease) / Increase in Short term Provisions	-	-	(10.99)
Cash generated from operations	(1,344.61)	11,130.70	22,098.29
Direct Taxes Paid	(2,263.18)	(2,259.18)	(5,079.01)
NET CASH FROM OPERATING ACTIVITIES	(3,607.79)	8,871.52	17,019.28
B) CASH FLOW FROM INVESTING ACTIVITIES			
Net Investment in Shares & Units	-	(900.00)	(3,600.00)
Addition to fixed assets (Project)	(1,933.97)	344.27	(3,043.79)
Proceeds from sale of fixed assets	27.65	-	1,984.80
(Profit)/Loss of sale of Investments (Profit)	-	-	-
Interest received	2.66	246.97	60.46
Decrease / (Increase) in Bank Balance other than those taken to Cash and Cash Equivalent	(5.81)	(42.57)	(63.63)
Investment in Mutual Funds	9,591.52	(4,533.64)	(10,591.52)
NET CASH FROM INVESTING ACTIVITIES	7,682.05	(4,884.97)	(15,253.68)
C) CASH FLOW FROM FINANCING ACTIVITIES			
Net Proceed/Repayment of borrowings	6,468.57	(5,888.04)	(3,541.14)
Dividend paid	(62.33)	(63.73)	(63.73)
Dividend Distribution tax paid	-	-	-
Interest paid	(210.08)	(289.86)	(368.05)
Buyback of Shares	(13,251.29)	-	-
NET CASH FROM FINANCING ACTIVITIES	(7,055.13)	(6,241.63)	(3,972.92)
D) EFFECT OF EXCHANGE DIFFERENCES ON TRANSLATION OF FOREIGN CURRENCY			
	379.68	32.04	314.26
Net increase/(Decrease) in cash & cash equivalents (A+B+C+D)	(2,601.19)	(2,223.04)	(1,893.06)
Cash and cash equivalents as at beginning of the period	2,662.76	4,555.82	4,555.82
Cash and cash equivalents as at end of the period	61.57	2,332.78	2,662.76

BY ORDER OF THE BOARD
 For BHARAT RASAYAN LIMITED

Sd/-

(S.N.GUPTA)

Chairman & Managing Director
 DIN : 00024660

NEW DELHI
 NOVEMBER 11, 2021



Bharat RASAYAN LIMITED

Regd. Office : 1501, Vikram Tower, Rajendra Place, New Delhi - 110 008.

CIN: L24119DL1989PLC036264 Email: investors.brl@bharatgroup.co.in Website: www.bharatgroup.co.in

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

PART-I (₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2021 (Un-Audited)	31.03.2021 (Audited)	30.06.2020 (Un-Audited)	31.03.2021 (Audited)
I	Revenue from operations	25,180	26,981	28,169	1,09,200
II	Other Income	310	348	122	713
III	Total Revenue (I + II)	25,490	27,329	28,291	1,09,913
IV	Expenses				
a)	Cost of materials consumed	19,579	16,747	14,903	66,379
b)	Purchases of Stock-in-trade	-	26	1,289	2,769
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,620)	(1,276)	1,889	(750)
d)	Employee benefits expenses	2,087	2,293	1,858	7,997
e)	Finance cost	141	170	186	368
f)	Depreciation and amortisation expenses	585	655	599	2,576
g)	Other Expenses	2,333	2,629	1,690	8,852
h)	Total Expenses	20,105	21,244	22,414	88,191
V	Profit before exceptional items and tax (III-IV)	5,385	6,085	5,877	21,722
VI	Exceptional Items	12	1	(267)	126
VII	Profit before tax (V-VI)	5,373	6,084	6,144	21,596
VIII	Tax Expenses:				
a)	<u>Provision for taxation</u>				
	- Current Year	1,342	1,406	1,495	5,429
	- For Earlier Years (Net)	-	-	-	(139)
b)	Deferred Tax (Assets) / Liability	48	(44)	(21)	(141)
c)	Total	1,390	1,362	1,474	5,149
IX	Profit for the period (VII-VIII)	3,983	4,722	4,670	16,447
X	Other Comprehensive Income (OCI)				
a)	<u>Items that will not be reclassified subsequently to Profit or Loss</u>				
i)	Remeasurement [gain/(loss)] of net defined benefit liability	(1)	46	(18)	(7)
ii)	Income tax on above	-	-	-	-
iii)	Effect [gain/(loss)] of measuring equity instruments at fair value through OCI	-	-	-	-
iv)	Income tax on above	-	-	-	-
b)	<u>Items that will be reclassified subsequently to Profit or Loss</u>				
i)	Income tax relating to items that will be reclassified subsequently to Profit or Loss	-	-	-	-
	Total of Other Comprehensive Income	(1)	46	(18)	(7)
XI	Total Comprehensive Income for the period (IX+ X)	3,982	4,768	4,652	16,440
XII	Paid-up Equity Share Capital® [4155268 shares of ₹10/- each]	415.52	424.87	424.87	424.87
XIII	Earning per share (of ₹10/- each) [*Not Annualised]				
a)	Basic	95.86 *	111.14 *	109.92 *	387.11
b)	Diluted	95.86 *	111.14 *	109.92 *	387.11

Contd. ./-



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

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Notes:

- 1) The above Standalone financial results for the quarter ended June 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on August 11, 2021. The Statutory Auditors have carried out a limited review of these financial results.
- 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 31.03.2021 are the balancing figures between audited figures in respect of full financial year ended 31.03.2021 and the published year to date figures upto 3rd quarter ended 31.12.2020.
- 6) Exceptional Items includes the amount of Donation/CSR Contribution.
- 7) Shareholders are requested to encash their unclaimed dividend, if any, declared and paid by the Company with effect from the financial year 2013-14, 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.
- 8) 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.
- 9)@ The Company had bought back 93,472 equity shares of ₹10/- each from the shareholders of the Company during the quarter ended 30th June, 2021. Hence, the existing Paid-up & Issued Share Capital of the Company has been reduced from ₹4,24,87,400/-, comprising 42,48,740 equity shares of ₹10/- each to ₹4,15,52,680/- comprising 41,55,268 equity shares of ₹10/- each.
- 10) 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.

**BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED**

**NEW DELHI
AUGUST 11, 2021**

**Sd/-
(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660**



Bharat RASAYAN LIMITED

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

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE, 2021

PART-I

(₹ in Lacs)

Sr. No.	Particulars	Quarter ended			Year ended
		30.06.2021 (Un-Audited)	31.03.2021 (Audited)	30.06.2020 (Un-Audited)	31.03.2021 (Audited)
I	Revenue from operations	25,180	26,981	28,169	1,09,200
II	Other Income	310	348	122	713
III	Total Revenue (I + II)	25,490	27,329	28,291	1,09,913
IV	Expenses				
a)	Cost of materials consumed	19,579	16,747	14,903	66,379
b)	Purchases of Stock-in-trade	-	26	1,289	2,769
c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,620)	(1,276)	1,889	(750)
d)	Employee benefits expenses	2,087	2,293	1,858	7,997
e)	Finance cost	141	170	186	368
f)	Depreciation and amortisation expenses	585	655	599	2,576
g)	Other Expenses	2,333	2,629	1,690	8,852
h)	Total Expenses	20,105	21,244	22,414	88,191
V	Profit before share of a joint venture and exceptional Items (III-IV)	5,385	6,085	5,877	21,722
VI	Share of Profit of a joint venture	35	43	-	59
VII	Profit before exceptional items and tax (V-VI) Share of Profit of a joint venture	5,350	6,042	5,877	21,663
VIII	Exceptional Items	12	1	(267)	126
IX	Profit before tax (VII-VIII)	5,338	6,041	6,144	21,537
X	Tax Expenses:				
a)	Provision for taxation				
	- Current Year	1,342	1,406	1,495	5,429
	- For Earlier Years (Net)	-	-	-	(139)
b)	Deferred Tax (Assets) / Liability	48	(44)	(21)	(141)
c)	Total	1,390	1,362	1,474	5,149
XI	Profit for the period (IX-X)	3,948	4,679	4,670	16,388
XII	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	(1)	46	(18)	(7)
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	(1)	46	(18)	(7)
XIII	Total Comprehensive Income for the period (XI+XII)	3,947	4,725	4,652	16,381
XIV	Paid-up Equity Share Capital [®] [4155268 shares of ₹10/- each]	415.52	424.87	424.87	424.87
XV	Earning per share (of ₹10/- each) [*Not Annualised]				
a)	Basic	95.01 *	110.13 *	109.92 *	385.72
b)	Diluted	95.01 *	110.13 *	109.92 *	385.72

Contd..2/-



Bharat RASAYAN LIMITED

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Notes:

- 1) The above Consolidated financial results for the quarter ended June 30, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors in its meeting held on August 11, 2021. The Statutory Auditors have carried out a limited review of these financial results.
- 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 Consolidated Financial Statements has been prepared based on the Un-Audited Financial Statements of M/s. Nissan Bharat Rasayan Private Limited.
- 6) The figures of last quarter ended 31.03.2021 are the balancing figures between audited figures in respect of full financial year ended 31.03.2021 and the published year to date figures upto 3rd quarter ended 31.12.2020.
- 7) Exceptional Items includes the amount of Donation/CSR Contribution.
- 8) 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.
- 9)[@] The Company had bought back 93,472 equity shares of ₹10/- each from the shareholders of the Company during the quarter ended 30th June, 2021. Hence, the existing Paid-up & Issued Share Capital of the Company has been reduced from ₹4,24,87,400/-, comprising 42,48,740 equity shares of ₹10/- each to ₹4,15,52,680/- comprising 41,55,268 equity shares of ₹10/- each.
- 10) The Company has designated an Email-ID viz. investors.brl@bharatgroup.co.in exclusively for the purpose of registering complaints by investors and for the redressal of investors' grievance.

**BY ORDER OF THE BOARD
For BHARAT RASAYAN LIMITED**

**NEW DELHI
AUGUST 11, 2021**

**Sd/-
(S.N.GUPTA)
Chairman & Managing Director
DIN : 00024660**