



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

CIN:L51395HP1985PLC012209

Date: 13th November, 2024

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

Scrip Code: 517246
Security Id: BCCFUBA

Sub.: Outcome of 65th Board Meeting held on 13th November, 2024.

Dear Sir/Ma'am,

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. 13th November, 2024 at 109, Wing II, Hans Bhawan, Bahadur Shah Zafar Marg, New Delhi-110002, India, have considered the following businesses(s):

1. Considered and approved the Unaudited Standalone Financial Results for the quarter and half year ended on 30th September, 2024; **(Copy enclosed)**
2. Considered and took on record the Limited Review Report on Financial Results for the quarter and half year ended on 30th September, 2024, as issued by M/s. Bhagi Bhardwaj Gaur & Co., Statutory Auditors of Company; **(Copy enclosed)**

The Board meeting commenced at 03:00 P.M. and concluded at 05:00 P.M.

This is for your kind information and necessary record.

Thanking you.

For B C C Fuba India Limited

**CHANDAR VIR
SINGH JUNEJA**

Chandar Vir Singh Juneja
Chairperson and Director
DIN: 00050410
Add: E-382, 3rd Floor,
Greater Kailash-2,
New Delhi-110048

Place: New Delhi

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

Unaudited Financial results for the Quarter/Half year ended September 30, 2024

	Particulars	Quarter Ended			Half Year Ended		Year Ended (Audited)
		September 30, 2024	June 30, 2024	September 30, 2023	September 30, 2024	September 30, 2023	March 31, 2024
I.	Revenue from operations	1,131.41	963.19	772.58	2,094.60	1,839.97	3,226.39
II.	Other Income	7.61	5.09	7.16	12.70	9.28	28.27
III.	Total Income (I + II)	1,139.02	968.28	779.74	2,107.30	1,849.25	3,254.66
IV.	Expenses:						
	- Cost of materials consumed	680.06	563.58	391.87	1,243.64	1,001.83	1,745.38
	- Changes in inventories of finished goods & Work-In-Progress	(23.88)	(23.74)	(5.38)	(47.62)	34.73	25.56
	- Employee benefit expense	172.12	163.84	136.28	335.96	265.35	558.78
	- Financial costs	17.83	12.08	12.34	29.91	24.32	45.47
	- Depreciation and amortization expense	22.05	20.96	15.43	43.01	32.22	71.60
	- Other expenses	158.39	126.70	116.35	285.09	228.99	447.19
	Total Expenses (IV)	1,026.57	863.42	666.89	1,889.99	1,587.44	2,893.98
V.	Profit/ (Loss) before exceptional items and tax (III - IV)	112.45	104.86	112.85	217.31	261.81	360.68
VI.	Exceptional Items	-	-	-	-	-	-
VII	Profit before tax (V -VI)	112.45	104.86	112.85	217.31	261.81	360.68
VIII	Tax expense:						
	-Current tax	18.77	17.50	18.84	36.27	43.70	59.00
	-Deferred tax	1.56	0.17	-	1.73	-	(76.26)
	Adjustment of tax relating to earlier periods	0.54			0.54	-	2.32
IX	Profit for the period from continuing operations (VII -VIII)	91.58	87.19	94.01	178.77	218.11	375.62
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinuing operations (X - XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	91.58	87.19	94.01	178.77	218.11	375.62
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	
	- Change in Fair Value of Investment						0.47
	- Changes in actuarial assumptions						(7.24)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	10.45
XV	Total Comprehensive Income for the period (XIII+XIV)	91.58	87.19	94.01	178.77	218.11	379.30
XVI	Earning per equity share (for continuing operations)						
	(1) Basic	0.60	0.57	0.61	1.17	1.42	2.48
	(2) Diluted	0.60	0.57	0.61	1.17	1.42	2.48

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Statement of Unaudited Cash Flows for the half year ended September 30, 2024

(Figures in Lacs)

Particulars	Year ended September 30, 2024	Year ended September 30, 2023
Operating activities		
Profit after tax	178.77	218.11
<i>Adjustments to reconcile profit after tax to net cash flows:</i>		
Income Tax Expense	38.54	43.70
Interest Income	(2.33)	(1.60)
Dividend Income	(0.20)	(0.20)
Realised gain on sale of Mutual Fund	(2.68)	(1.04)
Loss/(Gain) on foreign currency transactions and translation (net)	(3.87)	(3.62)
Depreciation and amortisation expense	43.01	32.22
Finance costs	29.91	24.32
Profit from operating Activities	281.15	311.89
<i>Working capital adjustments:</i>		
(Increase)/Decrease in trade receivables	(325.83)	222.63
(Increase)/Decrease in inventories	(283.79)	136.68
(Increase)/Decrease in other Current asset	(15.53)	(17.86)
(Increase)/Decrease in Non Current Provision	-	6.14
(Increase)/Decrease in Other Financial Asset	(1.51)	0.03
Increase/(Decrease) in Other Current Provisions	8.71	(2.56)
Increase/(Decrease) in trade payable	425.35	(394.55)
Increase/(Decrease) in other liability	(2.03)	31.12
	86.52	293.52
Income tax paid	(36.09)	(35.83)
Net cash flows from operating activities	50.43	257.69
Investing activities		
Purchase of property, plant and equipment	(350.04)	(187.48)
Interest Income	2.33	1.60
Dividend Income	0.20	0.20
Proceeds from sale of investment	3,085.75	1,521.02
Purchase of investment	(2,805.37)	(1,519.98)
Proceeds from deposits with bank	(66.93)	(99.69)
Net cash flows investing activities	(134.06)	(284.33)
Financing activities		
Finance Cost	(20.89)	(24.32)
Proceeds from borrowings (net)	115.22	51.29
Repayment to borrowings	(11.45)	-
Net cash flows from/(used in) financing activities	82.88	26.97
Net increase in cash and cash equivalents	(0.75)	0.33
Cash and cash equivalents at the beginning of the year	1.77	1.04
Cash and cash equivalents at the end of the year	1.02	1.37

CHANDAR
VIR SINGH
JUNEJA

Digitally signed by CHANDAR VIR SINGH JUNEJA
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DELHI, h=SOUTH DELHI, o=Personal,
serialNumber=9930c1abd1b2ca45697ea92b72d3dc8
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pseudonym=fabc2582264a91b32e1b3e786a813d,
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Notes:

1. The Unaudited financial results for the quarter and half year ended on 30th September, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of directors at their meeting held on 13th day of November 2024.
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.

For B C C Fuba India Limited

CHANDAR VIR
SINGH JUNEJA

Digitally signed by CHANDAR VIR SINGH JUNEJA
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email=CVR@BCCFUBA.COM, cn=CHANDAR VIR
SINGH JUNEJA
Date: 2024.11.13 17:04:28 +05'30'

Chandar Vir Singh Juneja
Chairman and Director
DIN: 00050410
Add: E-382, 3rd Floor,
Greater Kailash-2,
New Delhi-110048

Place: New Delhi



INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY FINANCIAL RESULTS AND HALF YEARLY RESULT 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, 2024 ("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 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 Bhagi Bhardwaj Gaur & Co.
Chartered Accountants
(Firm Registration Number 007895N)



Vijay Kumar Bhardwaj
Partner
(Membership No. 086426)



Place: Delhi
Date: November 13, 2024

UDIN: 24086426BKAUWL8398