



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

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.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

- : 2 : -

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)	5,350	6,042	5,877	21,663
VIII	Share of Profit of a joint venture				
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)	<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
XI	Profit for the period (IX-X)	3,948	4,679	4,670	16,388
XII	Other Comprehensive Income (OCI)				
a)	<i>Items that will not be reclassified subsequently to Profit or Loss</i>				
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)	<i>Items that will be reclassified subsequently to Profit or Loss</i>				
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

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

- : 2 : -

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**