

**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

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.13<sup>th</sup> 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 30<sup>th</sup> September, 2024; (Copy enclosed)
- Considered and took on record the Limited Review Report on Financial Results for the quarter and half year ended on 30<sup>th</sup> 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 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 Balance Sheet as at September 30, 2024**

September 30, 2024March 31, 2024September 30, 2024March 31, 2024Non-current assetsProperty, plant and equipment1,141.921,008.89Capital work-in-progress49.9024.79Other Intangible assets2.312.82Financial assets31.4929.98Income tax assets (net)6.527.23Deferred tax assets (net)6.527.23Deferred tax assets (net)6.527.23Other non-current assets106.03107.76Investments360.05637.73Investments360.05637.73Investments360.05637.73Investments360.05637.73Investments1.217.23891.41Cash and cash equivalents1.28.2861.35Other current assets2.647.602.233.96Total assets2.647.602.233.96Total assets2.647.602.233.96Total assets2.647.602.233.96Total assets1.531.011.531.01Collar current liabilities63.4863.48Financial liabilities80.7392.18Financial liabilities80.7392.18Current liabilities985.14860.90Francial liabilities985.14860.90Financial liabilities985.14860.90Financial liabilities92.181.00.2332.38Gother current liabilities80.7392.18				(Figures in Lacs)
ASSETS         Non-current assets         Property, plant and equipment         Capital work-in-progress         Qther Intancial assets         Investments         Other Intancial assets         Investments         Store         Investments         Store         Investments         Store         Investments         Store         Investments         Store         Investments         Store         Store         Store         Store	Particulars			
Non-current assets     1,141.92     1,008.89       Capital work-in-progress     49.90     24.79       Other Intangible assets     2.31     2.82       Financial assets     3.34     3.34       Other financial assets     31.49     29.98       Investments     3.34     3.34       Other non-current assets     149.39     -       Current assets     149.39     -       Investments     360.05     637.73       Trade receivables     1,217.23     891.41       Cash and cash equivalents     1,217.25     2,33.96       Total current assets     2,647.60     2,233.96       Cotal equity     2,125.59     1,946.82       Cash and cash equivalents     1,531.01     1,531.01       Chall equity     2,125.59 <td>ASSETS</td> <td></td> <td>September 30, 2024</td> <td>March 31, 2024</td>	ASSETS		September 30, 2024	March 31, 2024
Property, plant and equipment         1,141.92         1,008.39           Capital work-in-progress         49.90         24.79           Other Intangible assets         2.31         2.82           Financial assets         3.34         3.34           Other financial assets         3.149         29.96           Income tax assets (net)         6.52         7.23           Deferred tax assets (net)         6.52         7.23           Deferred tax assets (net)         106.03         107.76           Other non-current assets         149.99         -           Total non-current assets         149.99         -           Investments         360.05         637.73           Investments         360.05         637.73           Investments         1.217.23         891.41           Cash and cash equivalents         1.217.23         891.41           Cash and cash equivalents         1.221.723         891.41           Cash and cash equivalents         1.227.23         891.41           Cash and cash equivalents         1.217.23         891.41           Cash and cash equivalents         1.531.01         1.531.01           Trade receivables         1.531.01         1.531.01           Total				
Capital work-in-progress49.9024.79Other Intangible assets2.312.82Financial assets3.343.34Other financial assets31.4929.98Income tax assets (net)6.527.23Deferred tax assets (net)106.03107.76Other non-current assets149.39-Fotal non-current assets1,490.901,184.81Current assets1,217.23891.44Cash and cash equivalents1,217.23891.41Cash and cash equivalents1,217.23891.41Cash and cash equivalents1,22.2861.35Other current assets2,647.602,233.96Fotal equity2,647.602,233.96Fotal equity1,531.011,531.01Cotter equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.5853.44Financial liabilities80.7392.18Financial liabilities80.7392.18Financial liabilities80.7392.18Current liabilities80.7392.18Financial equity100.2332.36Financial liabilities80.7392.18Financial liabilities80.7392.18Financial liabilities87.2389.26Fordal outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Fordal current liabilities<		ient	1,141.92	1.008.89
Other Intangible assets2.312.82Financial assets3.343.34Other financial assets3.1.4929.98Income tax assets (net)6.527.23Deferred tax assets (net)106.03107.76Other non-current assets1.49.39-Total non-current assets1.49.0901.184.81Current assets1.490.901.184.81Inventories894.46610.67Financial assets3.60.05637.73Trade receivables1.217.23891.41Cash and cash equivalents1.021.77Other current assets2.66631.03Total assets2.647.602.233.96Total assets2.647.602.233.96Cotal assets2.647.602.233.96Total assets2.647.602.233.96Total assets2.647.602.233.96Cotal assets3.418.773.51.01Equity5.94.58415.81Total equity5.94.58415.81Total equity5.94.58415.81Total equity5.94.5863.48Sorrowings17.252.8.70Provisions63.4863.38Trade payables100.233.2.38Borrowings985.14860.90Trade payables100.233.2.38Other current liabilities87.2389.26Financial liabilities87.2389.26Financial liabilities87.2389.26Financial liabilities87.23 <td></td> <td></td> <td></td> <td></td>				
Investments         3.34         3.34           Other financial assets         31.49         29.98           Income tax assets (net)         6.52         7.23           Deferred tax assets (net)         106.03         107.76           Other non-current assets         149.39         -           Fotal non-current assets         1,490.90         1,184.81           Current assets         360.05         637.73           Investments         360.05         637.73           Trade receivables         1,217.23         891.41           Cash and cash equivalents         1.02         1.77           Other current assets         1.02         1.77           Other current assets         2,647.60         2,233.96           Fotal current assets         2,647.60         2,233.96           Fotal assets         4,138.50         3,418.77           Equity         Sast         45.58         415.81           Fotal equity         2,125.59         1,946.82         1.94           Intal equity         2,125.59         1,946.82         1.94           Current liabilities         80.73         92.18         1.02.23         32.38           Fotal onon-current liabilities         80.73				2.82
Other financial assets         31.49         29.88           Income tax assets (net)         6.52         7.23           Deferred tax assets (net)         106.03         107.76           Other non-current assets         149.39         -           Inventories         149.39         -           Inventories         1,490.90         1,184.81           Inventories         360.05         637.73           Trade receivables         1,217.23         891.44           Cash and cash equivalents         1.02         1.77           Other current assets         2,647.60         2,233.96           Total courtent assets         2,647.60         2,233.96           Total equity         2,467.60         2,233.96           Total equity         2,125.59         1,946.82           Courtent iabilities         30.73         32.18           Financial liabilities         80.73         92.18           Financial liabilities         80.73         92.18           Financial liabilities         80.73         92.18           Financial liabilities         80.73         92.18           Financial liabilities         985.14         860.90           Tricota payables         100.23	Financial assets			
Income tax assets (net)         6.52         7.23           Deferred tax assets (net)         106.03         107.76           Other non-current assets         149.39         1           Current assets         1,490.90         1,184.81           Current assets         1,490.90         1,184.81           Current assets         360.05         637.73           Investments         360.05         637.73           Trade receivables         1,217.23         891.41           Cash and cash equivalents         1.02         1.77           Other current assets         2,647.60         2,233.96           Total assets         46.55         31.03           Total current assets         2,647.60         2,233.96           Total assets         4,138.50         3,418.77           Equity         544.58         415.81           Total equity         544.58         415.81           Total assets         2,125.59         1,946.82           IABILITES         80.73         92.18           Non-current liabilities         80.73         92.18           Financial liabilities         80.73         92.33           Borrowings         717.34         363.70	Investments		3.34	3.34
Deferred tax assets (net)         106.03         107.76           Other non-current assets         1490.99         1,184.81           Current assets         1,490.99         1,184.81           Current assets         894.46         610.67           Financial assets         360.05         637.73           Trade receivables         1,217.23         891.41           Cash and cash equivalents         1.02         1.77           Other receivables         1,217.23         891.41           Cash and cash equivalents         1.226.56         31.03           Trade receivables         1.226.56         31.03           Total current assets         2,647.60         2,233.96           Total assets         4,138.50         3,418.77           Equity         594.58         415.81           Total equity         594.58         415.81           Total equity         2,125.59         1,946.82           Strat non-current liabilities         80.73         92.18           Current liabilities         80.73         92.18           Current liabilities         985.14         860.90           Trade payables         717.34         363.70           Trade payables         717.34 <t< td=""><td></td><td></td><td></td><td>29.98</td></t<>				29.98
Other non-current assets     149.39        Foral non-current assets     1,490.90     1,184.81       Current assets     894.46     610.67       Investments     360.05     637.73       Trade receivables     1,217.23     891.41       Cash and cash equivalents     1.02     1.77       Other bank balances     1.02     1.77       Other current assets     2,647.60     2,233.96       Total current assets     2,647.60     2,233.96       Total current assets     46.56     31.03       Total current assets     2,647.60     2,233.96       Total current assets     2,647.60     2,233.96       Total current assets     419.39        Equity share capital     1,531.01     1,531.01       Other equity     594.58     415.81       Total equity     2,125.59     1,946.82       LIABILITES     80.73     92.18       Financial liabilities     80.73     92.18       Trade payables     100.23     32.38       (a) total outstanding dues of micro enterprises and small enterprises     100.23     32.38       (b) total outstanding dues of creditors other than micro enterprises and small enterprises     1,932.18     1,937.77       Total liabilities     87.23     89.26 <td< td=""><td></td><td></td><td></td><td></td></td<>				
Investment assets1,490.901,184.81Current assets894.46610.67Financial assets360.05637.73Trade receivables1,217.23891.41Cash and cash equivalents1,221.77Other text assets1,221.77Other current assets2,647.602,233.96Total current assets2,647.602,233.96Total assets4,138.503,418.77EQUITY AND LIABILITIES4,138.503,418.77EQUITY AND LIABILITIES1,531.011,531.01Fotal equity594.58415.81Total equity2,125.591,946.82LIABILITES80.7392.18Non-current liabilities80.7392.18Borrowings100.2332.38Trade payables100.2332.38(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Other current liabilities81.22433.53Provisions42.2433.53Other current liabilities87.2389.26Intaci liabilities1,932.181,79.77Trade payables1,932.181,379.77Trade payables1,932.181,379.77Trade payables2,012.911,471.95Provisions1,932.181,379.77Total liabilities2,012.911,471.95Provisions1,932.181,379.77Tot				107.76
Current assets894.46610.67Inventories360.05637.73Investments360.05637.73Trade receivables1,217.23891.41Cash and cash equivalents1.021.77Other bank balances1.227.23891.61Other current assets2,647.602,233.96Total assets2,647.602,233.96Total assets2,647.602,233.96Equity2,125.593,418.77Equity1,531.011,531.01Equity594.58415.81Forcal equity594.58415.81Total equity594.58415.81Non-current liabilities17.2528.70Financial liabilities30.7392.18Financial liabilities80.7392.18Current liabilities985.1480.90Trade payables100.2332.38(b) total outstanding dues of micro enterprises and small enterprises985.1480.90Other current liabilities985.1480.90Fronsions42.2433.53Other current liabilities100.2332.38Provisions42.2433.53Other current liabilities1,932.181,379.77Fotal liabilitiesCHANDAR UR SINGH42.011,471.95Total liabilitiesCHANDAR UR SINGH2,012.911,471.95Total liabilitiesCHANDAR UR SINGH2,012.911,471.95				-
Inventories894.46610.67Financial assets360.05637.73Investments360.05637.73Trade receivables1,217.23891.41Cash and cash equivalents1.021.77Other bank balances128.2861.35Other current assets46.5631.03Fotal current assets2,647.602,233.96Fotal assets4,138.503,418.77EQUITY AND LIABILITIES34.15.811,531.01Equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Fotal equity594.58415.81Current liabilities80.7392.18Fotal non-current liabilities80.7392.18Financial liabilities985.14860.90Trade payables100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions67.2387.2389.26Fotal current liabilities87.2389.26Fotal current liabilities1,379.77332.18ChaNDAR VIR SINGH1,372.911,471.95ChanDAR VIR SINGH2,012.911,471.95Cotal current liabilities2,012.911,471.95 </td <td>lotal non-current assets</td> <td></td> <td>1,490.90</td> <td>1,184.81</td>	lotal non-current assets		1,490.90	1,184.81
Financial assetsInvestments360.05637.73Trade receivables1,217.23891.41Cash and cash equivalents1.021.77Other bank balances128.2861.35Other current assets2,647.602,233.96Total assets2,647.602,233.96Fotal assets4,138.503,418.77EQUITY AND LIABILITIES41.58341.58Equity594.58415.81Total equity2,125.591,946.82LIABILITES17.2528.70Non-current liabilities80.7392.18Financial liabilities80.7392.18Current liabilities300.2332.38Financial liabilities100.2332.38Foral assets100.2332.38(a) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.5384.26Chandrag dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.5384.26Other current liabilities87.2384.2636.26Provisions42.2433.5384.26Other current liabilities87.2384.2636.26Provisions42.2433.5384.26Other current liabilities87.2384.2636.26Provisions42.2433.5384.26Other current liabilities87.2384.26Chandar Wir	Current assets		004.46	
Investments360.05637.73Trade receivables1,217.23891.41Cash and cash equivalents1.021.77Other bank balances128.2861.35Other current assets2,647.602,233.96Total current assets2,647.602,233.96Total assets4,138.503,418.77Equity share capital1,531.011,531.01Other equity594.58415.81Total equity594.58415.81Total equity594.58415.81Total equity594.58415.81Total equity594.5843.48Total equity594.5843.48Sorrowings17.2528.70Provisions63.4863.48Total outstanding dues of micro enterprises and small enterprises100.2332.38(a) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Other current liabilities87.2389.26Provisions2.2433.533.53Other current liabilities87.2389.26Provisions2.2433.5387.23Other current liabilities87.2389.26Provisions2.2433.5387.23Other current liabilities87.2389.26Provisions2.2433.5387.23Other current liabilities87.2389.26Pr			894.46	610.67
Trade receivables       1,217.23       891.41         Cash and cash equivalents       1.02       1.77         Other bank balances       128.28       61.35         Other current assets       2,647.60       2,233.96         Total current assets       2,647.60       2,233.96         Fotal assets       4,138.50       3,418.77         Equity current assets       1,531.01       1,531.01         Equity share capital       1,531.01       1,531.01         Other equity       594.58       415.81         Fotal equity       2,125.59       1,946.82         LIABILITES       500.73       92.18         Non-current liabilities       63.48       63.48         Financial liabilities       80.73       92.18         Financial liabilities       985.14       860.90         Trade payables       100.23       32.38         (a) total outstanding dues of micro enterprises and small enterprises       100.23       32.38         (b) total outstanding dues of creditors other than micro enterprises and small enterprises       87.23       89.26         Trade payables       1,932.18       1,379.77         Total liabilities       87.23       89.26         Total current liabilities       87			260.0F	607 70
Cash and cash equivalents       1.02       1.77         Other bank balances       128.28       61.35         Other current assets       2,647.60       2,233.96         Fotal assets       4,138.50       3,418.77         EQUITY AND LIABILITIES       4,138.50       3,418.77         EQUITY AND LIABILITIES       1,531.01       1,531.01         Equity share capital       1,531.01       1,531.01         Other equity       594.58       415.81         Fotal equity       2,125.59       1,946.82         LIABILITES       80.73       92.18         Non-current liabilities       80.73       92.18         Financial liabilities       100.23       32.38         Financial liabilities       100.23       32.38         Other equity incoment prises       100.23       32.38         (a) total outstanding dues of micro enterprises and small enterprises       100.23       32.38         (b) total outstanding dues of creditors other than micro enterprises and small enterprises       1,932.18       1,379.77         Fotal liabilities       87.23       89.26       1,932.18       1,379.77         Fotal current liabilities       2,012.91       1,471.95				
Other bank balances128.2861.35Other current assets2,647.602,233.96Total current assets2,647.602,233.96Total assets4,138.503,418.77EQUITY AND LIABILITIES4,138.503,418.77Equity1,531.011,531.011,531.01Cotal equity594.58415.81Total equity2,125.591,946.82LIABILITES80.7392.18Non-current liabilities80.7392.18Financial liabilities80.7392.18Current liabilities985.14860.90Financial liabilities100.2332.38Borrowings985.14860.90Trade payables100.2332.38(a) total outstanding dues of micro enterprises and small enterprises100.2332.38Other current liabilities87.2389.26Provisions42.2433.5387.23Other current liabilities87.2389.26Total liabilities1,932.181,471.95		ate		
Other current assets46.5631.03Total current assets2,647.602,233.96Total assets4,138.503,418.77EQUITY AND LIABILITIES4,138.503,418.77Equity1,531.011,531.01Other equity594.58415.81Total equity2,125.591,946.82LIABILITES17.2528.70Son-current liabilities17.2528.70Financial liabilities80.7392.18Total outstanding dues of micro enterprises and small enterprises100.2332.38(a) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Provisions985.14860.9031.63Trade payables100.2332.3832.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Provisions97.7389.261,932.181,379.77Total liabilities2,012.911,471.952,012.911,471.95				
Total current assets2,647.602,233.96Total assets4,138.503,418.77EQUITY AND LIABILITIES1,531.011,531.01Equity594.58415.81Other equity594.58415.81Total equity2,125.591,946.82LIABILITES80.7392.18Non-current liabilities80.7392.18Financial liabilities80.7392.18Foral non-current liabilities80.7392.18Current liabilities985.14860.90Trade payables100.2332.38(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.5387.2389.26Total liabilities1,932.181,379.771,471.95Total liabilitiesCHANDAR UINE INGH2,012.911,471.95				
EQUITY AND LIABILITIES         Equity       1,531.01       1,531.01         Other equity       594.58       415.81         Total equity       2,125.59       1,946.82         LIABILITES         Non-current liabilities         Borrowings       17.25       28.70         Provisions       63.48       63.48         Total non-current liabilities       80.73       92.18         Current liabilities       985.14       860.90         Trade payables       100.23       32.38         (a) total outstanding dues of micro enterprises and small enterprises       100.23       32.38         (b) total outstanding dues of creditors other than micro enterprises and small enterprises       717.34       363.70         Provisions       42.24       33.53       69.26         Total liabilities       87.23       89.26       1,932.18       1,379.77         Total liabilities       CHANDAR       87.23       89.26       1,471.95	Total current assets			2,233.96
Equity Equity share capital1,531.011,531.01Other equity594.58415.81Total equity2,125.591,946.82LIABILITES Non-current liabilities Borrowings17.2528.70Provisions63.4863.48Total non-current liabilities Borrowings80.7392.18Current liabilities Borrowings985.14860.90Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Other current liabilities Frotal liabilities717.34363.70Provisions Other current liabilities42.2433.53Other current liabilities URISINGH1,932.181,379.77Total liabilitiesCHANDAR URISINGH1,932.181,471.95	Total assets		4,138.50	3,418.77
Equity share capital1,531.011,531.01Other equity594.58415.81Total equity2,125.591,946.82LIABILITES Non-current liabilities Borrowings17.2528.70Provisions17.2528.70Gotal non-current liabilities Borrowings80.7392.18Current liabilities Borrowings (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Other current liabilities Fotal current liabilities717.34363.70Provisions Other current liabilitiesCHANDAR WIR SINGH42.2433.53Total liabilities UIN SINGHCHANDAR WIR SINGH1,379.77Total liabilitiesCHANDAR WIR SINGH2,012.911,471.95	EQUITY AND LIABILITIES			
Other equity594.58415.81Total equity2,125.591,946.82LIABILITES Non-current liabilities Borrowings17.2528.70Provisions17.2528.70Provisions63.4863.48Total non-current liabilities Borrowings80.7392.18Current liabilities Borrowings985.14860.90Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38Provisions Other current liabilities42.2433.5389.26Total liabilitiesCHANDAR UIR SINGH UIR SINGH UIR SINGH42.2911,471.95			1 521 01	1 521 01
Total equity2,125.591,946.82LIABILITES Non-current liabilities Borrowings Provisions17.2528.70Financial liabilities Borrowings Total non-current liabilities Borrowings17.2528.70Financial liabilities Borrowings (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises985.14860.90Current liabilities Borrowings (a) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises212.2433.53Other current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilitiesCHANDAR VIR SINGH2,012.911,471.95				
LIABILITES Non-current liabilities Borrowings Provisions17.25 28.70 63.48Total non-current liabilities Borrowings17.25 63.48Total non-current liabilities Borrowings (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises985.14 100.23(b) total outstanding dues of creditors other than micro enterprises and small enterprises100.23 32.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34 363.70Provisions Other current liabilities42.24 87.23 89.26Total liabilitiesCHANDAR VIR SINGH UNICIATotal liabilitiesCHANDAR VIR SINGH UNICIA	• •			
Non-current liabilitiesFinancial liabilitiesBorrowings17.25Provisions63.48Total non-current liabilitiesFinancial liabilitiesBorrowings985.14Financial liabilitiesBorrowings(a) total outstanding dues of micro enterprises and small enterprises(b) total outstanding dues of creditors other than micro enterprises and small enterprises(b) total outstanding dues of creditors other than micro enterprises and small enterprisesProvisionsOther current liabilitiesFotal current liabilitiesCHANDAR VIR SINGHVIR SINGHUINE LAUINE LA	Total equity		2,125.59	1,946.82
Financial liabilities Borrowings17.2528.70Provisions63.4863.48Total non-current liabilities80.7392.18Financial liabilities Borrowings985.14860.90Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.53Other current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGH HINE LA1,932.181,379.77Cotal liabilitiesCHANDAR VIR SINGH HINE LA2,012.911,471.95	LIABILITES			
Borrowings17.2528.70Provisions63.4863.48Total non-current liabilities80.7392.18Current liabilities80.7392.18Financial liabilities985.14860.90Trade payables985.14860.90(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.5389.26Total current liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilitiesVIR SINGH1,471.952,012.911,471.95				
Provisions63.4863.48Total non-current liabilities80.7392.18Current liabilities80.7392.18Financial liabilities985.14860.90Trade payables100.2332.38(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.5389.26Other current liabilitiesCHANDAR WIR SINGHMarket and the a			17 25	20.70
Total non-current liabilities80.7392.18Current liabilitiesFinancial liabilities985.14860.90Trade payables985.14860.90(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.53Other current liabilities87.2389.26Total current liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilitiesCHANDAR VIR SINGH1,471.951,471.95	-			
Financial liabilities985.14860.90Trade payables985.14860.90(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.53Other current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilities2,012.911,471.95		5		
Financial liabilities985.14860.90Trade payables985.14860.90(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.53Other current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilities2,012.911,471.95	Current lizbilities			
Borrowings Trade payables (a) total outstanding dues of micro enterprises and small enterprises985.14860.90(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions Other current liabilities42.2433.53Total current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGE UNE IA1,932.181,379.77Total liabilitiesUNE IA1,471.95				
Trade payables (a) total outstanding dues of micro enterprises and small enterprises (b) total outstanding dues of creditors other than micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions Other current liabilities42.2433.53Total liabilitiesCHANDAR VIR SINGE UNE LIAAndrew Constant Micro enterprises1,932.18Total liabilitiesCHANDAR VIR SINGE UNE LIAAndrew Constant Micro enterprise			985.14	860.90
(a) total outstanding dues of micro enterprises and small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.53Other current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilitiesVIR SINGH UNE LIA1,471.95	_		500121	000150
small enterprises100.2332.38(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions42.2433.53Other current liabilities87.2389.26Total liabilitiesCHANDAR VIR SINGH1,932.181,379.77Total liabilitiesVIR SINGH UNE LIA1,471.95		dues of micro enterprises and	100.00	22.22
(b) total outstanding dues of creditors other than micro enterprises and small enterprises717.34363.70Provisions Other current liabilities42.2433.53Total current liabilities87.2389.26Total liabilitiesUNE SINGH UNE SINGH UNE SINGH UNE SINGH1,932.181,379.77		•	100.23	32.38
micro enterprises and small enterprises     717.34     363.70       Provisions     42.24     33.53       Other current liabilities     87.23     89.26       Total current liabilities     1,932.18     1,379.77       VIR SINGH     VIR SINGH     1,471.95	-	dues of creditors other than		
Provisions Other current liabilities Total current liabilities Total liabilities VIR SINGH UNE IA			717.34	363.70
Other current liabilities     87.23     89.26       Fotal current liabilities     1,932.18     1,379.77       CHANDAR     VIR SINGH     2,012.91     1,471.95	•	·	42.24	33.53
Total liabilities       CHANDAR       https://doi.org/10.1000/000000000000000000000000000000			87.23	89.26
Fotal liabilities         VIR SINGH         Provide Single And Andread Single Andread	Total current liabilities		1,932.18	1,379.77
Total equity and liabilities JUNEJA JUNEJA 4138 50 3 418 77	Total liabilities	bb0a201ad4da1440346a9d54e5d,	2,012.91	1,471.95
	Total equity and liabilities		4,138.50	3,418.77

#### **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)
	Particulars	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
	Other Income	7.61	5.09	7.16	12.70	9.28	28.27
	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
<b>v</b> .	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
ΙХ	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	-	-	-	-	-	-
	Tax expense of discontinuing operations <b>Profit/(Loss) from Discontinuing operations (X -</b>	-	-	-	-	-	-
XII	XI)	-	-	-	-	-	-
XIII	Profit for the period (IX + XII)	91.58	87.19	94.01	178.77	218.11	375.62
	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	_	-	-	-	-	
	<ul> <li>Change in Fair Value of Investment</li> <li>Changes in acturial assumptions         <ul> <li>(ii) Income tax relating to items that will not be</li> </ul> </li> </ul>						0.47 (7.24)
	reclassified to profit or loss Total Comprehensive Income for the period	-	-	-	-	-	10.45
xv	(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

## **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

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

		(Figures in Lacs)
Particulars	Year ended	Year ended
	September 30, 2024	September 30, 2023
Operating activities	170 77	240.44
Profit after tax	178.77	218.11
Adjustments to reconcile profit after tax to net cash flows:	20 54	43.70
Income Tax Expense Interest Income	38.54	
	(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
Working capital adjustments:		
(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 Finanical 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 flow 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



Digitally signed by CHANDAR VR SINCH JUREA DN: c-IK, postalić Code=110048, st. in:CELH, Jureet=SOUTH DELH, isSOUTH CHE, in:C=Rronal, seral8Number=GB38e1 bald 1532;43597;e9528/2732b482 2711ba21 bas36;cdb461 bb33702;cgacutorym=Fa1c528234491 bb241 bb328b18a19d, graduate and the seran sera

## BCC FUBA INDIA LIMITED CIN: L51395HP1985PLC012209 Regd. Office : 4 K.M., Swarghat Road, Nalagarh-174101, Distt. Solan (H.P.) Tel : 8626853157 , Website :www.bccfuba.com

#### Notes:

- 1. The Unaudited financial results for the quarter and half year ended on 30<sup>th</sup> September, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of directors at their meeting held on 13<sup>th</sup> 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 Chairman and Director DIN: 00050410 Add: E-382, 3rd Floor, Greater Kailash-2, New Delhi-110048

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 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

- 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)

Vingorarelia

Vijay Kumar Bhardwaj Partner (Membership No. 086426)

Place: Delhi Date: November 13, 2024

UDIN: 24086426BKAUWL8398

