

BIRLA ERICSSON OPTICAL LIMITED Regd. Office: Udyog Vihar, P.O.Chorhata, Rewa - 486 006 (M.P.)

AN IS/ISO 9001: 2008 & ISO 14001 : 2004 COMPANY

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2012

Cluarter	PAR	RT-1	YEAR ENDE	D 30TH SEPTI	MBER, 2012			
Second Particulars Substitution Substitutio			i ingga rangan	n marat 4 <u>12</u> 0a mena 1000 es rocum	A VOLCO COMPANSA A SA PARA SA	M EVinantalistanosa in il Asian		- (₹ in lacs
No.	Water Day		CONTRACTOR OF THE PROPERTY OF					Previous
Income from Operations	No.	r-ancuers	\$ \$500 \$1.4 A.S. S. P. T. P. S. T. B. S.	30.06.2012				31.03.2012
(a) Net Sales/income from Operations (Net of Excise Duty) (b) Other Operating Income (Net) 112.63 58.97 90.87 171.60 147.21 28 Total Income from Operations (Net) 22 Expenses (a) Cost of Materials consumed (b) Purchasses of Stock-In-trade (c) Changes in Inventories of Finished Goods, Work-In-progress and Stock-in-trade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (g) Cother Expenses (h) Purchasses (h) Purchasses (h) Purchasses (h) Purchasses (h) Purchasses (h) Purchasses of Stock-In-trade (h) Purchasses (h)	(4, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(Net of Excise Duty) (b) Other Operating Income (Net) Total Income from Operations (Net) 2 Expenses (a) Cost of Materials consumed (b) Purchases of Stock-in-trade (c) Changes in Inventories of Finished Goods, Vork-in-progress and Stock-in-trade (d) Employee Benefits Expense (e) Depreciation and Amerization Expense (f) Other Expenses 322.90 354.15 224.93 364.15 377.05 407.92 408.28 407.53 402.83 77.05 40 Other Expenses 3163.04 2115.48 2109.50 5278.52 4005.42 777.05 401.02 40 Other Income 50.69 147.37 85.11 198.06 128.65 227.46 45.00 Cother Income 50.69 147.37 85.11 198.06 128.65 227.46 45.07 Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) 7 Profit/(Loss) from ordinary activities before Tax (5 - 6) Net Profit/(Loss) from ordinary activities before Tax (5 - 6) Net Profit/(Loss) from ordinary activities before Tax (5 - 6) Net Profit/(Loss) from ordinary activities before Tax (5 - 6) Net Profit/(Loss) from ordinary activities before Tax (5 - 6) Net Profit/(Loss) from ordinary activities before Tax (5 - 6) Reserves (excluding for earlier years) 10 Reserves (excluding Revaluation Reserves) 21.20 22.20 22.21 22.22 23.23 24.24 24.24 25.25 26.25 26.25 26.25 27.46 26.25 27.46 27.44) 28.27 28.	'		2525.60	2404.64				WILLIAM CONTRACTOR STATES OF THE STATES OF T
Total Income from Operations (Net) (a) Cost of Materials consumed (b) Purchases of Stock-in-trade (c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (g) Total Expenses (h) Other Expenses (h) Total Expenses (h) Other Income Amortization before Other Income and Finance Costs (1 - 2) (h) Other Income (h) Other Income So.99 (h) Other Inco			3536.69	2101.51	1987.27	5638.20	3701.92	7227.39
Total Income from Operations (Net) (a) Cost of Materials consumed (b) Purchases of Stock-in-trade (c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (g) Total Expenses (h) Other Expenses (h) Total Expenses (h) Other Income Amortization before Other Income and Finance Costs (1 - 2) (h) Other Income (h) Other Income So.99 (h) Other Inco	İ	(b) Other Operating Income (Net)	112.63	58.97	00 P7	474.50	447.04	
2 Expenses (a) Cost of Materials consumed (b) Purchases of Stock-in-trade (c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-in-trade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (g) Total Expenses (h) Other Ex	l							282.92
(b) Purchases of Stock-in-trade (c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-intrade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (g) Depreciation and Amortization Expense (h) Other Expenses (h) Other Expenses (h) Other Income and Finance Costs (1 - 2) (h) Other Income (h	2			2100.40	2070.14	5609.80	3849.13	7510.31
(b) Purchases of Stock-in-trade (c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-intrade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (f) Other Expenses (g) Total Expense		(a) Cost of Materials consumed	2338.61	1785.34	1523.94	4123.95	2897.03	5741.78
(c) Changes in Inventories of Finished Goods, Work-in-progress and Stock-intrade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses 322.90 354.15 224.93 377.05 417.06 96 70tal Expenses 3163.04 2116.48 2109.50 8278.62 4005.42 773 3 Profit/(Loss) from operations before Other Income and Finance Costs (1 - 2) 4 Other Income 50.69 147.37 85.11 198.06 128.85 217.44 6 Finance Costs (3 + 4) Finance Costs (3 + 4) Finance Costs (3 + 4) 7 Profit/(Loss) from ordinary activities before Tax (6 - 6) 8 Tax Expense (including for earlier years) 7 Net Profit/(Loss) for the period (7 ± 8) 10 Pald-up Equity Share Capital (Face value of ₹ 10/- per Share) 11 Reserves (excluding Revaluation Reserves) PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012		(b) Purchases of Stock-in-trade	111.81	5.52	69.05	117.33	130.70	133.83
trade (d) Employee Benefits Expense (e) Depreciation and Amortization Expense (f) Other Expenses (f) Other Expenses (g) 33.84 (h) 29.91 (h) 29.9		(c) Changes in Inventories of Finished						1
(d) Employee Benefits Expense 212,80 194.73 185.84 407.53 402.83 7; (e) Depreciation and Amortization Expense 91.71 92.91 94.96 184.62 191.18 3; (f) Other Expenses 322.90 354.15 224.93 677.05 417.06 9; Total Expenses 3183.04 2115.48 2109.50 5278.62 4005.42 77; 3 Profit/(Loss) from operations before Other Income and Finance Costs (1 - 2) 486.28 45.00 (31.36) 531.28 (156.29) (22 4 Other Income 50.69 147.37 85.11 198.06 128.65 2; 5 Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) 6 Finance Costs 130.45 134.84 180.76 268.29 227.46 48 7 Profit/(Loss) from ordinary activities before Tax (5 - 6) 406.62 57.53 (127.01) 464.05 (254.90) (48 8 Tax Expense (including for earlier years) - 0.07 - 0.07 (9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 10 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 11 Reserves (excluding Revaluation Reserves) 12 Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.56 (0.85) (0.85)		Goods, Work-In-progress and Stock-in- trade	85.74	/947 47V	40.70	/ a		
(e) Depreciation and Amortization Expense 91.71 92.91 94.96 184.62 191.18 3: 77.00	1	I			•		1	(168.07)
(f) Other Expenses 322.90 354.15 224.93 677.05 417.06 99 Total Expenses 3163.04 2115.48 2109.50 5278.52 4005.42 773 3 Profit/(Loss) from operations before Other Income and Finance Costs (1 - 2) 486.28 45.00 (31.36) 531.28 (156.29) (22 4 Other Income Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) 6 Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) 7 Profit/(Loss) from ordinary activities before Tax (5 - 6) 406.52 57.53 (127.01) 464.05 (254.90) (48 8 Tax Expense (Including for earlier years) - 0.07 - 0.07 (0.07) (48 10 Pald-up Equity Share Capital (Face value of ₹ 1.0/- per Share) (Face value of ₹ 1.0/- per Share) 11 Reserves (excluding Revaluation Reserves) Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.55 (0.85) (764) PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012								738.84
Total Expenses 3163.04 2115.48 2109.50 5278.62 4005.42 773 3 Profit/(Loss) from operations before Other Income and Finance Costs (1 - 2) 486.28 45.00 (31.36) 531.28 (156.29) (22 4 Other Income 50.69 147.37 85.11 198.06 128.85 23 5 Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) 6 Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) 7 Profit/(Loss) from ordinary activities before Tax (5 - 6) 406.52 57.53 (127.01) 464.05 (254.90) (48 8 Tax Expense (Including for earlier years) - 0.07 - 0.07 (9) 9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 11 Reserves (excluding Revaluation Reserves) 12 Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.56 (0.85) (700) PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012		ł					· .	379.77
Profit/(Loss) from operations before Other Income and Finance Costs (1 - 2) 4 Other Income 50.69 147.37 85.11 198.06 128.85 22 Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) Finance Costs (3 + 4) Finance Costs 130.45 134.84 180.76 285.29 227.46 48 Profit/(Loss) from ordinary activities before Tax (5 - 6) Net Profit/(Loss) for the period (7 ± 8) Net Profit/(Loss) for the period (7 ± 8) Reserves (excluding Revaluation Reserves) Reserves (excluding Revaluation Reserves) Basic & Diluted EPS (₹) (not annualised) Profit/ Courier Courier Profit/ Reserves (excluding Revaluation Reserves) PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012								905.72
Income and Finance Costs (1 - 2)	3		3163.04	2115.48	2109.50	5278.62	4005.42	7731.87
4 Other Income Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) Finance Costs (13	Ŭ		486.28	45.00	(31.36)	531.28	(159.20)	/224 EE\
5 Profit/(Loss) from ordinary activities before Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) 6 Finance Costs 130.45 134.84 180.76 265.29 227.46 48 7 Profit/(Loss) from ordinary activities before Tax (5 - 6) 406.52 57.53 (127.01) 464.05 (254.90) (48 8 Tax Expense (including for earlier years) - - 0.07 - 0.07 (0.07) (48 9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Pald-up Equity Share Capital (Face value of ₹ 10/- per Share) 3000.00 30	4		50.69	· ·	,	i	l ' '	(221.56)
Finance Costs (3 + 4) 536.97 192.37 53.75 729.34 (27.44) Finance Costs 130.45 134.84 180.76 265.29 227.46 48 Profit/(Loss) from ordinary activities before Tax (5 - 6) 406.52 57.53 (127.01) 464.05 (254.90) (48 Tax Expense (including for earlier years) - 0.07 - 0.07 - 0.07 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) Reserves (excluding Revaluation Reserves) Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.56 (0.85) (0.85) PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012	5	Profit/(Loss) from ordinary activities before			00.11	190.00	120.00	226.28
7 Profit/(Loss) from ordinary activities before Tax (5 - 6) 406.62 57.53 (127.01) 464.05 (254.90) (48 8 Tax Expense (including for earlier years) 0.07 - 0.07 (9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) (Face value of ₹ 10/- per Share) 265 (254.97) (127.08) 464.05 (254.97) (127.08) 46		Finance Costs (3 + 4)	536.97	192.37	53.75	729.34	(27.44)	4.72
Tax (5 - 6) 406.52 57.53 (127.01) 464.05 (254.90) (48 8 Tax Expense (including for earlier years) - - 0.07 - 0.07 (254.90) (48 9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Paid-up Equity Share Capital (Face value of ₹ 10/- per Share) 3000.00 30	6	Finance Costs	130.45	134.84	180.76	265.29	227.46	490.32
8 Tax Expense (including for earlier years) 0.07 - 0.07 (9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Paid-up Equity Share Capital 3000.00 3000.00 3000.00 3000.00 3000.00 3000.00 11 Reserves (excluding Revaluation Reserves) 12 Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.55 (0.85) (PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012	7							
9 Net Profit/(Loss) for the period (7 ± 8) 406.52 57.53 (127.08) 464.05 (254.97) (48 10 Paid-up Equity Share Capital 3000.00 3000.00 3000.00 3000.00 3000.00 3000.00 11 Reserves (excluding Revaluation Reserves) Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.56 (0.85) (PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012		1	406.62	57.53	(127.01)	464.05	(254.90)	(485.60)
10 Pald-up Equity Share Capital 3000.00 3000.	- 1	· ' '	-	-	0.07	-	0.07	(3.21)
(Face value of ₹ 10/- per Share) 11 Reserves (excluding Revaluation Reserves) 12 Basic & Diluted EPS (₹) (not annualised) 136 0.19 (0.42) 156 (0.85) 177 PART - II 18 SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012 18 Quarter Quarter Quarter Quarter Quarter Previous	_	Net Profit/(Loss) for the period (7 ± 8)	406.52	57.53	(127.08)	464.05	(254.97)	(482.39)
12 Basic & Diluted EPS (₹) (not annualised) 1.36 0.19 (0.42) 1.56 (0.85) (PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012 SI Quarter Quarter <td< td=""><td>10</td><td></td><td>3000.00</td><td>3000.00</td><td>3000.00</td><td>3000.00</td><td>3000.00</td><td>3000.00</td></td<>	10		3000.00	3000.00	3000.00	3000.00	3000.00	3000.00
PART - II SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012 S Quarter Quarter Quarter Previ	11	Reserves (excluding Revaluation Reserves)				:		2655.62
Quarter Quarter Quarter Quarter Previ			1.36	0.19	(0.42)	1.55	(0.85)	(1.61)
	PAR	T - II SELECT INFORMA	SELECT INFORMATION FOR THE QUARTER ENDED 30TH SEPTEMEBR, 2012					
	Si.				THE PARTY OF THE PARTY OF THE PARTY OF		Proceedings of the foreign of the Process Co. Co. Co.	Previous
	No.	raicciais						Year ended 31.03.2012
A PARTICULARS OF SHAREHOLDING						anamatana) (iin to-to-to-to-to-to-to-to-to-to-to-to-to-t		TO THE RESIDENCE OF THE PROPERTY OF
1 Public Shareholding - Number of Shares 10094057 10094057 10094057 10094057	1	Ψ	•		10094057	10004057	10004057	40004057
Bornouters of Charles Idia								10094057 33.65
2 Promoters and Promoter Group Shareholding	2	Promoters and Promoter Group Shareholding				·		
(a) Pledged/Encumbered								
- Number of Shares 1250000 1250000 1250000 1250000 125			otal shareholdin	no of the	1250000	1250000	1250000	1250000
promoter and promoter group) 6.28 6.28 6.28		promoter and promoter group) - Percentage of Shares (as a % of the total share capital of the Company)			6.28	6.28	6.28	6.28
- Percentage of Shares (as a % of the total share capital of the Company) 4.17 4.17					4.17	·		4.17
1 1 1 Number of Observe	ļ	(b) Non-encumbered			4005			
- Number of Shares		 Number of Shares Percentage of Shares (as a % of the total shareholding of the 			18655943	18655943	18655943	18655943
promoter and promoter group)		promoter and promoter group)			93.72	93.72	93.72	93.72
Company)		Company)	vapitu		62.18	62.18	62.18	62.18



1.77 M W.	TOTAL CONTRACTOR ASSESSMENT ASSES			
7577000	Rarticulars	Experience of the second state of the second	er ended	515)10)4)35 (Carreno co., ec. a C. 3), (c.
		\$4,530,5340,5050,135,335,100,65483,636,500 0 (2006-2	77.N72.011.011.063(6.HA.HAHAHAHAHAHAHAHAHAHAHAHAHAHAHAHAHAH	
В	INVESTOR COMPLAINTS	30.0	9.2012	
i i	Pending at the beginning of the Quarter	•		
1 1	Received during the Quarter		•	
	Disposed off during the Quarter		1	
	Remaining unresolved at the end of the Quarter		1	

STATEMENT OF ASSETS AND LIABILITIES

Mary Flags			(₹in lacs)
(8)001(3) (8)001(3)	Particulars	As at Hair	As at Year
William Co	Particulars	Year ended	ended
	Particulars	30:09/2012	31/03/2012
A	EQUITY AND LIABILITIES	(Unaudited)	(Audited)
1	Shareholders' Funds	1	
	(a) Share Capital	7000 00	
	(b) Reserves and Surplus	3000.00	3000.00
	Sub Total - Shareholders' Funds	3119.67 6119.67	2655.62
2	Non-Current Liabilities	6119.67	5655.62
	(a) Long Term Borrowings	12.65	71.91
	(b) Long Term Provisions	106.46	71.91 168.54
	Sub Total - Non-Current Liabilities	119.11	240.45
3	Current Liabilities	110.11	240,40
	(a) Short Term Borrowings	3808.77	2741.49
	(b) Trade Payables	2974.34	1523.52
	(c) Other Current Liabilities	393.45	319.94
	(d) Short Term Provisions	81.84	48.61
	Sub Total - Current Liabilities	7258.40	4633.56
	TOTAL - EQUITY AND LIABILITIES	13497.18	10529.63
В	ASSETS	70-107.110	10328.00
1	Non-Current Assets		
	(a) Fixed Assets	3085.19	3245,20
	(b) Non-Current Investments	1406.19	1406.19
	(c) Long Term Loans and Advances	47.53	45.88
	(d) Other Non-Current Assets	0.12	0.12
_	Sub Total - Non-Current Assets	4539.03	4697.39
2	Current Assets		
	(a) Inventories	2877.68	1755.55
	(b) Trade Receivables	3463.90	2759.66
	(c) Cash and Cash Equivalents	558.57	586.58
	(d) Short Term Loans and Advances	2008.67	702.68
	(e) Other Current Assets	49.33	27.77
	Sub Total - Current Assets	8958.15	5832.24
	TOTAL - ASSETS	13497.18	10529.63

Notes:

- 1 The Company has only one reportable primary business segment. Hence, no separate segment wise information of revenue, results and capital employed is given.
- 2 Minimum Alternate Tax (MAT) under Section 115JB of the Income Tax Act, 1961, if any, will be ascertained and provided at the year end.
- 3 The above unaudited financial results duly reviewed by the Audit Committee have been approved by the Board of Directors in its meeting held on 31st October, 2012 and subjected to a Limited Review by the statutory auditors of the Company.

4 Figures of previous year/periods have been regrouped/recast, wherever considered necessary.

For BIRLA ERICSSON OPTICAL LIMITED

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(HARSH V. LODHA) CHAIRMAN

Place: New Delhi

Date: 31st October, 2012

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V. SANKAR AIYAR & CO. CHARTERED ACCOUNTANTS

Satyam Cinema Complex, Ranjit Nagar Community Centre, New Delhi - 110008 Flat No. | 202, 203 Tel. (011) 25702074, 25702691, 25704639 Fax: (91-11) 25705010

& 301

Tel. (011) 25705233, Telefax : (011) 25705232 Grams : ANJIE (ND)

E-mail: newdelhi@vsa.co.in

Limited Review Report to the Board of Directors of BIRLA ERICSSON OPTICAL LIMITED, for the quarter ended 30th September, 2012

We have reviewed the accompanying statement of un-audited financial results of Birla Ericsson Optical Limited, for the quarter ended 30th September, 2012 except for the disclosures regarding "Public Shareholding" and "Promoter and Promoter Groups Shareholding" which have been traced from disclosures made by the management have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors in the meeting held on 31st October, 2012. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review of Interim Financial information performed by the Independent Auditor of the Entity(SRE-2410) issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure applied to financial data and thus provides less assurance than audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For V. Sankar Aiyar & Co. Chartered Accountants ICAI Firm Regn. 109208W

Place: New Delhi

Dated: 31st October, 2012

NEW DELAH

R.Raghuraman Partner

Membership no. 081350