



BCC FUBA INDIA LIMITED

Corporate Office: SG-38, Aditya Mall,
CBD EAST Karkardooma,
Delhi - 110 032, India
P: +91-11- 65254866, 49287223
E: delhi@bccfuba.com



CIN:L51395HP1985PLC012209

Date: 13.12.2017

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

Sub: Outcome of Board Meeting for Approval of Un-Audited Financial Results for Quarter and Half Year ended 30th September, 2017.

Dear Sir,

We are pleased to inform that pursuant to provisions of Regulation 33 and 30 read with Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of M/s. BCC Fuba India Limited at their meeting held on Wednesday, 13th December, 2017 inter-alia considered and approved Un-Audited Financial Results Quarter and Half Year ended 30th September, 2017.

Further, certified copy of Un-Audited Financial Results Quarter and Half Year ended 30th September, 2017 along with Limited Review Report by M/s Jawahar Kalra & Co., Statutory Auditor is attached herewith.

The Meeting of Board of Directors commenced at 3:00 P.M. and concluded at 6:00 P.M.

This is for your information and necessary record.

Kindly acknowledge the same

Thanking you.
Yours faithfully,

For BCC Fuba India Limited

Chandervir Singh Juneja
Chairman
DIN: 00050410

BCC FUBA INDIA LIMITED
CIN :- L51395HP1985PLC012209

Regd. Office : 4th K.M. Swarghat Road, Nalagarh-174101, Distt. Solan(H.P.)

Unaudited Standalone Financial Results For the Quarter and Six Months Ended 30th September 2017

(Rs in Lacs)

S.N o.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30th Sept 2017	30th June 2017	30th Sept 2016	30th Sept 2017	30th Sept 2016	31st Mar 2017
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue From Operations	292.29	303.00	284.39	595.29	568.63	1,008.87
II	Other Income	42.81	9.31	1.28	52.11	1.39	16.78
III	Total Income (I) + (II)	335.10	312.31	285.67	647.40	570.02	1,025.65
	Expenses						
IV	Cost of Materials Consumed	232.71	232.01	168.29	464.72	333.38	629.59
	Purchase of Stock in Trade	-	-	-	-	-	-
	Changes in Inventories of Finished Goods, Work-in-progress and Stock in Trade	14.70	(29.08)	0.74	(14.38)	(0.59)	(21.40)
	Employee Benefits Expense	32.74	30.54	28.40	63.28	55.89	115.49
	Finance Costs	0.21	-	-	0.21	-	5.52
	Depreciation and Amortisation Expense	4.47	5.24	3.29	9.71	5.94	13.33
	Other Expenses	60.32	83.61	81.90	143.93	161.66	299.04
	Total Expenses (IV)	345.15	322.32	282.62	667.47	556.28	1,041.57
V	Profit/(Loss) before Exceptional items and tax (III- IV)	(10.05)	(10.01)	3.05	(20.07)	13.74	(15.92)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit before tax (V -VI)	(10.05)	(10.01)	3.05	(20.07)	13.74	(15.92)
VIII	Tax Expenses	-	-	-	-	-	-
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(10.05)	(10.01)	3.05	(20.07)	13.74	(15.92)
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XI	Tax expense of discontinuing operations	-	-	-	-	-	-
XII	Profit/(Loss) from Discontinuing operations(X - XI)						
XIII	Profit/(Loss) for the period (IX + XII)	(10.05)	(10.01)	3.05	(20.07)	13.74	(15.92)
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						(0.92)
	(ii) Income tax relating to items that will not be reclassified to profit or loss						
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
XV	Total Comprehensive Income for the period (Comprising Profit and Other Comprehensive Income) (XIII+XIV)	(10.05)	(10.01)	3.05	(20.07)	13.74	(16.84)
XVI	Paid up Equity Share Capital (Face Value Rs. 10/- each)	605.90	605.90	605.90	605.90	605.90	605.90
XVII	Earnings Per Share (EPS) (from continuing and discontinued Operation)						
	(1) Basic	(0.17)	(0.17)	0.05	(0.36)	0.23	(0.28)
	(2) Dilluted	(0.17)	(0.17)	0.05	(0.36)	0.23	(0.28)



Notes :

1 Statement of Assets, Equity and Liabilities

Rs. In Lacs

	As at 30th Sept 2017	As at 31st March 2017
	(Unaudited)	(Audited)
Assets		
(1) Non Current Assets		
(a) Property, Plant and Equipment	285.04	186.64
(b) Capital work-in-progress		
(c) Intangible Assets		
(d) Financial Assets		
Investments	1.81	1.81
Loans	12.73	12.73
(e) Other Non Current Assets	13.23	17.55
	<u>312.81</u>	<u>218.73</u>
(2) Current Assets		
(a) Inventories	447.50	340.75
(b) Financial Assets		
Trade Receivables	368.85	245.68
Cash and Cash Equivalents	11.85	1.80
Loans	0.06	0.10
(c) Other Current Assets	68.93	32.77
	<u>897.19</u>	<u>621.10</u>
Total	1,210.00	839.83
Equity And Liabilities		
(1) Equity		
(a) Equity Share capital	605.90	605.90
(b) Other Equity	(1,108.30)	(1,087.97)
	<u>(502.40)</u>	<u>(482.07)</u>
(2) Non Current Liabilities		
(a) Financial Liabilities		
Borrowings	1,346.33	1,104.18
(b) Provisions	38.58	33.95
	<u>1,384.91</u>	<u>1,138.13</u>
(3) Current Liabilities		
(a) Financial Liabilities		
Trade Payables	278.66	130.17
(b) Other Financial Liabilities	36.09	31.20
(c) Provisions	12.74	22.40
	<u>327.49</u>	<u>183.77</u>
Total	1,210.00	839.83




Notes:-

- 1..The above financial results have been taken on record at a meeting by the Audit committee and the Board of Directors on 13th December 2017.
- 2.. The Company has adopted Indian Accounting Standards(Ind AS) notified by the Ministry of corporate Affairs with effect from April 01, 2017 (being transition from April 01, 2016) .Accordingly, the financial results for the quarter ended September 30, 2017 have been prepared in accordance with Companies(Indian Accounting Standards) Rules, 2015 (Ammended) as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and the other Accounting principles generally accpeted in India. Consequently , the financial reults for the corresponding quarter ended September , 2016 have been restated to comply with Ind AS to make them comparable.
3. The Ind AS compliant corresponding figures provided for the Quarter and Half Year ended 30.09.2016 and Ind-AS compliant financial results and Balance Sheet for the previous year ended March 31, 2017 have not been subject to limited review or audit . However, Management has exercised necessary due diligence to ensure that the financial results provide a true and fair view of its affairs.
4. Due to adoption of Ind AS necessary changes have been done in the accounting recognition and measurement criteria of various assests, liabilities and items of income and expenditures. Reconciliation between financial results for the quarter ended 30 september 2016 reported under erstwhile Indian GAAP(referred to as " Indian GAAP") and Ind AS are summarises below:-

Particulars	Quarter Ended Sep 30,2016	Half Year ended Sep 30,2016
Profit/(Loss) after tax as per Previous GAAP	3,31,479.00	14,05,640.00
Change in Cost of Material Consumed due to change in valuation of Stock	(1,11,663.00)	(2,33,752.00)
Change in Inventories due to change in value of Stock	2,594.00	1,19,077.00
Change in increase/(decrease) of excise duty on Inventory	82,767.00	(52,095.00)
Prior Period Expense is t/f to Other equity directly		23,818.00
Change in Other Expenses due to Change in value of Finished Goods		1,11,663.00
Profit/(Loss) after tax as per Ind AS	3,05,177.00	13,74,351.00

5. In compialnce with requirment with Accounting Standard (AS) -17 on 'Segment Reporting' issued by the Institute of Chartered Accountants of India, the Company has disclosed the information for reportable segments i.e Printed Circuit Board.
6. Figures stated above have been regrouped and or/ reclassified whenever necessary.

PLACE : NEW DELHI
DATED: 13TH DECEMBER, 2017

For BCC FUBA INDIA LTD.



CHANDERVIR SINGH JUNEJA
CHAIRMAN AND DIRECTOR
DIN 00050410

**Limited Review Report On Interim Financial Results of the
Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015**

The Board of Directors
BCC FUBA INDIA LIMITED,
4Km., Swarghat Road, Nalagarh-174101,
District-Solan, Himachal Pradesh.

We have reviewed the accompanying statement of unaudited financial results of BCC FUBA INDIA LIMITED("the Company") for the quarter ended 30th September 2017 being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations , 2015. Attention is drawn to the fact that the figures for the corresponding Quarter ended 30th September 2016, including the reconciliation of the loss under Ind AS of the corresponding quarter with loss reported under Previous GAAP, as reported under in these financial results have been approved by Company's Board of Directors but have not been subjected to review.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Engagement (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity* issued by the Institute of the 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 analytical procedures applied to financial data and thus provides less



assurance than an 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 unaudited financial result Prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under or by the Institute of Chartered Accountants of India and other recognized accounting Practices and policies has not disclosed the information required to be disclosed in term of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated 5th july, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jawahar Kalra & Co.
Chartered Accountants
FRN:004008N

Place: New Delhi
Date: 13.12.2017



Jawahar Kalra
Jawahar Kalra
(Proprietor)
M.No.:083130