BHATIA COLOUR CHEM LIMITED

CIN: L24290GJ2021PLC127878

Regd Office: Plot No.A/2/12, Road No. 1, Udhana Udyog Nagar Sangh Udhna Surat 394210

Mob No.: 9104294564 **Email Id:** cs@bccindia.com **Weblink:** www.bccl.info

Date: 26/10/2024

To,
BSE LIMITED
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001.

Scrip ID/ Code/ ISIN : BCCL/543497/INE0KQ001017

Subject : Outcome of Board Meeting of the Company held on 26th October, 2024 and Unaudited Financial Results for the half year ended as on 30th September, 2024

Reference No. : Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Madam,

The Board of Directors of the company at their Meeting held on Saturday, 26th October, 2024 at 01:00 P.M. at the Registered Office of the company situated at Plot No. A/2/12, Road No. I, Udhana Udyog Nagar Sangh, Udhna Surat 394210 Gujarat, have discussed and approved the following major businesses:

1. Standalone Unaudited Financial Results along with Limited Review Report thereon for the half year ended on September 30, 2024.
   Limited Review Report and Financial Results are enclosed herewith.

The Meeting of Board of Directors concluded at 05.45 P.M.

This is for your information and record.

Yours Faithfully,

For Bhatia Colour Chem Limited

Vishwa Ronak Patel
Company Secretary & Compliance Officer
M. No.: A67342
Place: Surat

Encl. as above

BHATIA COLOUR CHEM LIMITED CIN:-L24290GJ2021PLC127878

DSI & CO.
Chartered Accountants

Limited Review Report on unaudited Standalone Financials Results of BHATIA COLOUR CHEM LIMITED (CIN: L24290GJ2021PLC127878) for the half year ended 30th September 2024 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Director
BHATIA COLOUR CHEM LIMITED

We have reviewed the accompanying statement of unaudited financial results of **BHATIA COLOUR CHEM LIMITED** for the period ended **30th September, 2024**. 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 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. 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 results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DSI & CO
Chartered Accountants
ICAI FRN: 127226W

DSI & CO. Chartered Accountants SURAT

Eric Kapadia
Partner
Membership No. 136712
UDIN : 24136712BKFAIK4075

Place : Surat
Date : 26-10-2024

BHATIA
COLOUR CHEM LIMITED

BHATIA COLOUR CHEM LIMITED

Plot No. A/2/12, Road No. 1, Udhna Udhyog Nagar, Udhna,
Surat - 394 210, GUJARAT.

Statement of Standalone Unaudited Financial Results for the Half Year Ended on 30th September, 2024

(Rs. in Lacs)

	Particulars	Half Year Ended			Year Ended	
		30-09-2024	31-03-2024	30-09-2023	31-03-2024	31-03-2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	**Income**					
	(a) Revenue from Operations	5,949.057	6,081.072	5,366.761	11,447.832	11,021.650
	(b) Other Operating Income	0.268	0.492	-	0.492	13.180
	Total Income (a+b)	5,949.325	6,081.563	5,366.761	11,448.324	11,034.830
2	**Expenses**					
	(a) Cost of materials consumed	4,798.927	4,835.240	4,396.478	9,231.717	9,393.025
	(b) Purchases of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(9.641)	68.745	1.377	70.121	(93.882)
	(d) Employee benefits expense	338.656	307.971	265.017	572.988	336.297
	(e) Finance costs	74.432	93.556	96.309	189.866	344.675
	(f) Depreciation and amortisation expense	19.380	19.039	14.637	33.676	19.038
	(g) Other expenses	450.343	485.477	391.440	876.916	658.359
	Total expenses	5,672.097	5,810.028	5,165.257	10,975.284	10,657.511
3	**Profit/(Loss) before exceptional and extraordinary items and tax (1-2)**	277.228	271.536	201.504	473.040	377.319
4	Exceptional items	-	-	-	-	(0.008)
5	**Profit/(Loss) before extraordinary items and tax (3-4)**	277.228	271.536	201.504	473.040	377.326
6	Extraordinary items	1.976	1.880	0.266	2.146	3.328
7	**Profit/(Loss) before tax (5-6)**	275.252	269.656	201.238	470.894	373.998
8	**Tax Expenses**					
	(a) Current tax	72.557	72.633	53.138	125.771	100.586
	(b) Deffered tax	-	-	-	-	(0.480)
	Total Tax Expenses	72.557	72.633	53.138	125.771	100.105
9	**Profit/(Loss) for the period from Continuing Operations (7-8)**	202.695	197.023	148.100	345.123	273.893
10	Profit/(Loss) for the period from discontinuing Operations	-	-	-	-	-
11	Tax Expenses of discountinung operations	-	-	-	-	-
12	**Profit/(Loss) from discontinuing operation after tax (10-11)**	-	-	-	-	-
13	**Profit/(Loss) for the period (9+12)**	202.695	197.023	148.100	345.123	273.893
14	**Details of Equity Share capital**					
	Paid Up Share Capital	1,223.375	1,223.375	1,223.375	1,223.375	1,223.375
	Face value of Equity Share Capital (INR)	10.000	10.000	10.000	10.000	10.000
15	Earning Per Share (EPS)					
	(i) Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	1.673	1.626	1.213	2.839	2.266
	(b) Diluted EPS	1.673	1.626	1.213	2.839	2.266
	(i) Earning per share (after extraordinary items) (of Rs. 10/- each) (not annualised):					
	(a) Basic EPS	1.657	1.610	1.211	2.821	2.239
	(b) Diluted EPS	1.657	1.610	1.211	2.821	2.239
16	Debt Equity Ratio	0.119	0.317	0.195	0.317	0.334
17	Debt Service Coverage Ratio	3.693	3.021	2.640	3.021	0.752
18	Interest Service Coverage Ratio	5.102	3.682	3.093	3.682	2.203
	See accompanying note to the Financial Results					

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Surat - 394 210, GUJARAT.

Notes

1 The above unaudited standalone financial results which are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended, have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 26, 2024. The above results have been subjected to limited review by the Statutory Auditors of the Company.

2 Pursuant to the Regulations 13(3) of SEBI (Listing Obligations and Disclosure Requirement) Regulations,2015, we are enclosing herewith the details regarding investor's complaints:

Particulars	No. of Complaints
No. of investor complaints pending at the beginning of the Half Year	Nil
Received during the Half Year	Nil
Disposed during the Half Year	Nil
Remaining unresolved at the end of the Half Year	Nil

3 The company has only one business segment and geographical segment. Therefore, there is no separate reportable segment as per Accounting Standard-17 (AS-17 Segment Reporting) issued by ICAI.

4 As the company is listed on SME Platform of BSE, it has been exempted from applicability of IND-AS as per proviso to rule 4 of Companies (Indian Accounting Standards) Rules, 2015.

5 As the company do not have any Holding/Subsidiary/Joint Venture, no reporting have been made in this regards.

6 Figures pertaining to the previous years/period have been regrouped/rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of the current year/period.

7 The statement includes the results for the half year ended 31-03-2024 being the balancing figures between the Audited figures in respect of the full financial year and the unaudited figures in respect of the half year ended 30-09-2023, which were subject to limited review.

For Bhatia Colour Chem Limited

Bharat Bhatia	**Rameshchand Bhatia**	**Sunny Vyaswala**	**Vishwa Patel**	
Managing Director	Wholetime Director	Chief Financial Officer	Company Secretary	Place : Surat
DIN : 09095082	DIN : 09431185			Date : 26-10-2024

BHATIA COLOUR CHEM LIMITED CIN:-L24290GJ2021PLC127878

BHATIA
COLOUR CHEM LIMITED

BHATIA COLOUR CHEM LIMITED
Plot No. A/2/12, Road No. 1, Udhna Udhyog Nagar, Udhna,
Surat - 394 210, GUJARAT.

Statement of Standalone Assets and Liabilities

(Rs. in Lacs)

	Particulars	As at 30-09-2024 (Unaudited)	As at 31-03-2024 (Audited)
A	**EQUITY AND LIABILITIES**		
1	**Shareholder's Funds**		
	(a) Share Capital	1223.375	1223.375
	(b) Reserves and Surplus	5240.749	5038.054
	(c) Money received against Share Warrants	0.000	0.000
	Total Shareholders' Funds	**6464.124**	**6261.429**
2	**Share Application Money pending allotment**	0.000	0.000
3	**Non- Current liabilities**		
	(a) Long-Term Borrowings	256.810	1926.543
	(b) Deferred Tax Liabilities (net)	0.000	0.000
	(c) Other Long-Term Liabilities	0.000	0.000
	(d) Long- Term Provisions	27.107	20.433
	Total Non- Current Liabilities	**283.917**	**1946.976**
4	**Current liabilities**		
	(a) Short- Term Borrowings	511.636	57.230
	(b) Trade Payables		
	(i) Total outstanding dues of micro enterprises and small enterprises	2213.336	1303.352
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	475.667	513.829
	(c) Other Current Liabilities	78.635	14.197
	(d) Short- Term Provisions	85.040	136.411
	Total- Current Liabilities	**3364.314**	**2025.019**
	Total- Equity and Liabilities	**10112.355**	**10233.423**
B	**ASSETS**		
1	**Non- Current assets**		
	(a) Property, Plant & Equipment		
	(i) Tangible Assets	140.345	134.040
	(ii) Intangible Assets	0.033	0.046
	(iii) Intangible Assets under Development	0.000	0.000
	(ii) Capital Work in Progress	0.000	0.000
	(b) Non-Current Investments	0.000	0.000
	(c) Deferred Tax Assets (net)	0.000	0.000
	(d) Long-term Loans and Advances	0.000	0.000
	(e) Other Non-Current Assets	4.800	6.400
	Total Non-Current Assets	**145.177**	**140.485**
2	**Current assets**		
	(a) Current Investments	0.000	0.000
	(b) Inventories	972.477	1507.904
	(c) Trade Receivables	8275.193	6801.382
	(d) Cash and Cash Equivalents	598.496	1514.669
	(e) Short- Term Loans and Advances	121.012	268.984
	(f) Other Current Assets	0.000	0.000
	Total Current assets	**9967.178**	**10092.938**
	Total - Assets	**10112.355**	**10233.423**

For Bhatia Colour Chem Limited

Bharat Bhatia	**Rameshchand Bhatia**	**Sunny Vyaswala**	**Vishwa Patel**	
Managing Director	Wholetime Director	Chief Financial Officer	Company Secretary	Place : Surat
DIN : 09095082	DIN : 09431185			Date : 26-10-2024

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Plot No. A/2/12, Road No. 1, Udhna Udhyog Nagar, Udhna,
Surat - 394 210, GUJARAT.

Cash Flow Statement of Standalone Unaudited Financial Results for the Half Year Ended 30th September, 2024

(Rs. in Lacs)

Particulars	For the Half Year Ended on 30-09-2024 (Unaudited)		For the Half Year Ended on 30-09-2023 (Unaudited)		For the Year Ended on 31-03-2024 (Audited)	
A CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES						
Net Profit Before Tax and Extra-Ordinary		277.228		201.504		473.040
Add: Adjustments for:						
Depreciation	17.780		13.037		30.476	
Exceptional Items	-		-		-	
Interest & Finance Charges	67.109	84.889	96.139	109.175	175.598	206.075
		362.117		310.679		679.114
Less: Adjustments for:						
Extraordinary Items	1.976		0.266		2.146	
Interest Income	0.268	2.244	-	0.266	0.492	2.638
Operating Profit before Working Capital Changes		359.873		310.413		676.477
Less: Adjustments for:						
Decrease/(Increase) in Other Current Liabilities	(64.438)		(11.166)		8.498	
Decrease/(Increase) in Short Term Provisions	51.372		41.994		(27.915)	
Increase/(Decrease) in Inventories	(535.427)		(730.928)		(191.147)	
Decrease/(Increase) in Long Term Provisions	(6.674)		(6.040)		(12.347)	
Increase/(Decrease) in Short Term Loans and Advances	(147.971)		(102.436)		87.613	
Decrease/(Increase) in Trade Payables	(871.822)		818.911		1,446.304	
Increase/(Decrease) in Trade Receivables	1,473.811	(101.150)	(787.834)	(777.500)	(2,515.499)	(1,204.493)
Cash generated from operations		461.023		1,087.913		1,880.969
Less: Provision For Income Tax		72.557		53.138		125.771
Net Cash Inflow / (Outflow) from Operating activities (A)		**388.466**		**1,034.775**		**1,755.198**
B CASH FLOW FROM INVESTING ACTIVITIES						
Add: Adjustments for:						
Interest Income	0.268		-		0.492	
Sale of Fixed Assets	-	0.268	-	-	-	0.492
Less: Adjustments for:						
Increase in Fixed Assests	24.072	24.072	66.933	66.933	104.606	104.606
Net Cash Inflow/(Outflow) from Investing activities (B)		**(23.804)**		**(66.933)**		**(104.114)**
C CASH FLOW FROM FINANCING ACTIVITIES						
Add: Adjustments for:						
Increase in Share Capital	-		-		-	
Increase in Share Premium	-	-	-	-	-	-
Less: Adjustments for:						
Interest Paid on secured & Unsecured Loan	67.109		96.139		175.598	
Decrease/(Increase) in Secured Loan	(429.638)		22.026		21.601	
Increase in Non-Current Assets	(1.600)		(1.600)		(3.200)	
Decrease/(Increase) in Unsecured Loan	1,644.964	1,280.835	772.277	888.842	(28.889)	165.110
Net Cash used in Financing activities (C)		**(1,280.835)**		**(888.842)**		**(165.110)**
Net Change in Cash & Cash Equivalents (A) + (B) + (C)		(916.173)		79.001		1,485.974
Cash and Cash equivalents as at the beginning of the period		1,514.669		28.695		28.695
Cash and Cash equivalents as at the end of the period		**598.496**		**107.696**		**1,514.669**

For and Behalf of the Board
For Bhatia Colour Chem Limited

Bharat Bhatia Managing Director DIN : 09095082	**Rameshchand Bhatia** Wholetime Director DIN : 09431185	**Sunny Vyaswala** Chief Financial Officer	**Vishwa Patel** Company Secretary	Place : Surat Date : 26-10-2024

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