

BOHRA INDUSTRIES LIMITED

CIN: L24117RJ1996PLC012912

(A Company under Corporate Insolvency Resolution Process by Order of
Hon'ble National Company Law Tribunal, Jaipur Bench vide Order dated 07.08.2019)

Registered Office: 301, Anand Plaza, University Road, Udaipur, Rajasthan 313001

Email id: bil@bohraindustries.com, Phone: +91-294-2429513 ; Fax: +91-294-2429515

Ref: CIRP/BIL/10/07

October 4, 2019

To
National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai – 400 051

Ref.: Scrip ID – BOHRA, Bohra Industries Limited (Company under CIRP pursuant to Order of
the Hon'ble Jaipur Bench, NCLT dated August 7, 2019)

**Subject: Audited financial Results for the year ended March 31, 2019 as per
Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015**

Dear Sirs,

This is in continuation to our letter dated October 1, 2019 regarding submission of audited
financial results of the Company for the year ended March 31, 2019.

The Stock Exchange is already aware that the Company is undergoing Corporate Insolvency
Resolution Process (CIRP) pursuant to Order of the Hon'ble Jaipur Bench, NCLT dated August
7, 2019 the undersigned has been appointed as the Resolution Professional (RP) of the
Company.

In terms of the provision of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015, the following are submitted:

1. Audited Financial results for the half year and year ended March 31, 2019 alongwith
the statement of assets and liabilities as on March 31, 2019.
2. Auditors' Report on the said annual financial statements.

The above financial results were discussed and approved in a meeting chaired by the
Resolution Professional. In the said meeting, *inter-alia*, the Board's Report for the year
2018-19 alongwith its annexure and the notice of the 23rd annual general meeting were also
approved. The notice of the AGM shall be sent to NSE in due course in terms of the
applicable regulations.



BOHRA INDUSTRIES LIMITED

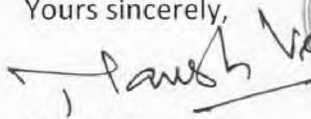
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The Resolution Professional approved and took on record the above audited financial results at 7.15 P.M.

Kindly take the above on records.

Yours sincerely,



Naresh Verma

Insolvency Resolution Professional for Bohra Industries Limited

Registration Number: IBBI/ IPA-002/ IP-N00054/2017-2018/10106

BOHRA INDUSTRIES LIMITED
CIN: L24117RJ1996PLC012912

Regd. Office : 301, Anand Plaza, University Road, Udaipur - 313001, Rajasthan

Statement of Audited Financial Results for Half Year Ended 31st March, 2019 and Financial Year ended 31st March 2019

(₹ In lakhs, except per share data)

Sl No.	Particulars	Half Year Ended		Year Ended	Year Ended
		31-Mar-19	30-Sep-18	31-Mar-19	31-Mar-18
		Audited	Audited	Audited	Audited
I	Revenue from Operations	5,972.85	3,535.90	9,508.75	12,542.01
II	Other income	30.66	32.95	63.61	79.06
III	Total Income (I+II)	6,003.51	3,568.85	9,572.36	12,621.07
IV	Expenses				
a	Cost of materials consumed	7,539.94	1,701.68	9,241.62	9,604.51
b	Purchases of Stock-in-Trade				
c	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	731.73	371.19	1,102.92	(1,223.37)
d	Employee benefits expense	141.91	118.74	260.65	268.91
e	Finance costs	471.40	465.70	937.10	885.43
f	Depreciation and amortization expense	91.63	81.19	172.82	109.55
g	Excise duty				
h	Other expenses	1,251.79	618.50	1,870.29	2,090.20
	Total expenses	10,228.40	3,357.00	13,585.40	11,735.23
V	Profit/(loss) before exceptional items and tax (III- IV)	(4,224.89)	211.85	(4,013.04)	885.84
VI	Exceptional items				
VII	Profit/(loss) before tax (V-VI)				
VIII	Tax expense	(27.81)	43.20	15.39	145.21
IX	Profit/(loss) for the period (VII-VIII)	(4,197.08)	168.65	(4,028.43)	740.63
X	Other Comprehensive Income (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or (loss)				
XI	Total Comprehensive Income for the period (IX+X)				
XII	Paid up Equity Share Capital (Face Value of ₹ 10/- each)	15,241,013.00	15,241,013.00	15,241,013.00	15,241,013.00
XIII	Reserves (excluding revaluation reserve as shown in the balance sheet of the previous year) - Other equity				
XIV	Earnings Per Share (₹ 10/- each) (not annualised) (1) Basic (₹) (2) Diluted (₹)	(27.54)	1.11	(26.43)	4.86



Notes:

1. Company is undergoing Corporate Insolvency Resolution Process (CIRP) pursuant to Order of the Hon'ble Jaipur Bench, NCLT dated August 7, 2019 and the management of its affairs is vested in the Insolvency Professional (RP) of the Company.
2. As the powers of the Board is suspended, the above financial results have been confirmed by the Managing Director for accuracy and completeness and signed and the same has been taken on record by the Insolvency Professional - Shri Naresh Verma on October 4, 2019 for filing with the NSE.
3. The figures have been regrouped or re-classified wherever necessary.
4. The figures for the half year ended March 31, 2019 are the respective balancing figures between the figures for the year ended March 31, 2019 and the figures for the half year ended September 30, 2018.
5. The company operates under one segment only and therefore reporting under AS-17 (segment reporting) is not applicable.

Place: Udaipur

Date: October 4, 2019



For Bohra Industries Limited

Hemant Kumar Bohra
Managing Director
DIN:01128799



Taken on record

Naresh Verma
Insolvency Resolution Professional
for Bohra Industries Limited
Regn. No.: IBBI/IPA-
02/IP-
N00054/2017-
18/10106

1. Statement of Assets and Liabilities

(₹ In Lakhs)

PARTICULARS	As at	As at
	March 31, 2019	March 31, 2018
	Audited	Audited
I ASSETS		
Non-current assets		
(a) Property, plant and equipment	2,481.10	2,433.95
(b) Capital work-in-progress	-	-
(c) Other intangible assets	-	-
(d) Financial assets		
(i) Investments		
(ii) Other financial assets		
(e) Other non-current assets	1,422.36	1,748.60
Total non-current assets	3,903.46	4,182.55
Current assets		
(a) Inventories	3,165.56	4,997.91
(b) Financial assets		
(i) Trade receivables	6,096.58	7,213.80
(ii) Cash and cash equivalents	0.41	3.48
(iii) Bank balances other than (ii) above	241.46	472.53
(iv) Other financial assets		
(c) Other current assets	874.81	688.27
(d) Current tax assets (net)		
Total current assets	10,378.82	13,375.99
TOTAL ASSETS	14,282.28	17,558.54
II EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,524.10	1,524.10
(b) Other Equity	2,473.05	6,501.48
Total equity	3,997.15	8,025.58
Liabilities		
Non-current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,953.02	1,776.72
(b) Deferred tax liabilities (net)	116.07	100.67
(c) Provisions	8.36	8.63
(d) Other non current liabilities	6.72	17.03
Total non-current liabilities	2,084.17	1,903.05
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	5,867.19	4,799.10
(ii) Trade payables	1,298.64	2,059.67
(iii) Other financial liabilities		
(b) Provisions	269.50	285.27
(c) Current Tax Liabilities		
(d) Other current liabilities	765.63	485.87
Total current liabilities	8,200.96	7,629.91
Total liabilities	10,285.13	9,532.96
TOTAL EQUITY AND LIABILITIES	14,282.28	17,558.54



Ajay Paliwal & Co.

CHARTERED ACCOUNTANTS

418, Teacher's Colony,

Ambamata scheme, Udaipur 313001

Ph.: 0294-2430466, Mobile: 9414161477

Email: ajayhpaliwal@gmail.com



Ajay Paliwal

B.Com., FCA, ISA (ICAI)

Auditor's Report on the Half Yearly Financial Results and Year to Date Results (March 31, 2019) of **Bohra Industries Limited** Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE RESOLUTION PROFESSIONAL BOHRA INDUSTRIES LIMITED

We have audited the half yearly financial results of **Bohra Industries Limited** for the half year ended March 31, 2019 and the year to date results for the period April 1, 2018 to March 31, 2019, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (AS 25/Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India², as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:



Ajay Paliwal & Co.

CHARTERED ACCOUNTANTS

418, Teacher's Colony,

Ambamata scheme, Udaipur 313001

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Email: ajayhpaliwal@gmail.com



Ajay Paliwal

B.Com., FCA, ISA (ICAI)

- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit/ loss³ and other financial information for the half year ended March 31, 2019 and the year to date results for the period April 1, 2018 to March 31, 2019.

For Ajay Paliwal & Co.

Chartered Accountants

FRN: 012345C

Ajay Paliwal

Proprietor

(Membership Number: 403290)



Place: Udaipur

Dated: 4th October, 2019