

## **Bright Brothers Limited**

### **Regd. Office :**

610/611, Nirman Kendra, Famous Studio Lane,  
Dr. E'moses Road, Mahalaxmi, Mumbai - 400 011.  
Tel.: (91-22) 2490 5324 Fax : 2490 5325  
Email : ho@brightbrothers.co.in  
Website : <http://www.brightbrothers.co.in>  
CIN : L25209MH1946PLC005056

# *Brite*

14<sup>th</sup> February, 2018

The Manager,  
Listing Department,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001.

Dear Sir/Madam,

**Subject: Unaudited Financial Results for the Quarter and Nine months ended on 31<sup>st</sup> December, 2018**  
**Ref.: Scrip code: 526731**

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), 2015, we are enclosing the Unaudited Financial Results for the Quarter and Nine months ended on 31<sup>st</sup> December, 2018, duly approved by the Board of Directors at its meeting held on 13<sup>th</sup> February, 2019.

We also enclose a copy of the Limited Audit Review Report of the Auditors of the Company as required under Regulation 33 of the aforesaid Regulations.

We request you to take the same on record.

Thanking you,

Yours faithfully,  
For **Bright Brothers Ltd.**

*Sonali Pednekar*

**Sonali Pednekar**  
**Company Secretary & Compliance Officer**



Encl : As above

**A Brite Group Company**

**Factories : Pondicherry, Faridabad, Bhimtal, Dehradun**

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## STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2018

Sr. No.	Particulars	(Rs. in Lakhs)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.18 (Audited)
(I)	Revenue from Operations	5,513.05	6,441.13	4,700.46	17,711.74	16,702.07	22,331.88
(II)	Other income	(1.59)	19.61	27.59	27.59	88.22	103.15
(III)	<b>Total income (I+II)</b>	<b>5,511.46</b>	<b>6,460.74</b>	<b>4,728.05</b>	<b>17,739.33</b>	<b>16,790.29</b>	<b>22,435.03</b>
(IV)	Expenses						
	Cost of materials consumed	3,841.48	4,448.17	3,176.41	12,491.48	11,163.51	14,945.33
	Purchases of Stock-in-Trade	53.90	54.91	25.43	161.79	98.07	120.82
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(65.08)	70.28	(90.87)	(45.93)	(51.45)	55.64
	Employee benefits expense	464.80	473.71	422.88	1,362.52	1,168.84	1,600.10
	Finance costs	145.49	163.13	128.03	470.56	425.65	581.19
	Depreciation and amortization expense	149.50	138.83	146.41	430.24	425.18	545.93
	Other expenses	865.44	998.47	903.94	2,773.51	3,484.97	4,472.74
	<b>Total expenses (IV)</b>	<b>5,455.53</b>	<b>6,347.50</b>	<b>4,712.23</b>	<b>17,644.17</b>	<b>16,714.77</b>	<b>22,321.75</b>
(V)	<b>Profit / (Loss) before tax (III-IV)</b>	<b>55.93</b>	<b>113.24</b>	<b>15.82</b>	<b>95.16</b>	<b>75.52</b>	<b>113.28</b>
(VI)	Tax expenses						
	(1) Current tax	-	-	-	-	-	7.87
	(2) Deferred tax	-	-	(14.30)	-	(14.94)	(14.95)
(VII)	<b>Profit for the period (V-VI)</b>	<b>55.93</b>	<b>113.24</b>	<b>30.12</b>	<b>95.16</b>	<b>90.46</b>	<b>120.36</b>
(VIII)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	11.92	8.08	11.92	8.08	10.99
(IX)	<b>Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (VII+VIII)</b>	<b>55.93</b>	<b>125.16</b>	<b>38.20</b>	<b>107.08</b>	<b>98.54</b>	<b>131.35</b>
(X)	Paid-up Equity Share Capital Face Value (of Rs. 10/- each)	567.60	567.60	567.60	567.60	567.60	567.60
(XI)	Earnings per equity share (in Rs.)						
	(1) Basic	0.99	2.00	0.53	1.68	1.59	2.12
	(2) Diluted	0.99	2.00	0.53	1.68	1.59	2.12

### Notes :

- The above unaudited financial results were reviewed by the Audit committee and adopted by the Board of Directors at their respective meetings held on 13th February, 2019.  
The Statutory Auditors have carried out the limited review of the results for the period and quarter ended 31st December, 2018 as required under Regulation 33 of the SEBI( Listing Obligations and Disclosure Requirements) Regulation, 2015.
- Goods and Service Tax ("GST") has been implemented with effect from 01 July 2017 which replaces Excise Duty and other input taxes. The revenues for the period 01 April 2017 to 30 June 2017 included in Nine months ended 31 December 2017 was reported inclusive of excise duty. The revenue for all other periods are reported net of GST.
- The Company's business segment consists of a single segment of 'Manufacturing of plastic moulded parts' as per Indian Accounting Standard (Ind AS-108) Operating segment requirement.
- The Ministry of Corporate Affairs has mandated Ind AS 115- Révenue from Contracts with Customers with effect from 1st April 2018. Based on an initial analysis, the implementation of Ind AS 115 is not expected to have a significant impact on the revenue recognised by the Company'
- The figures for the previous periods have been re-grouped/re-arranged wherever considered necessary.



By Order of the Board of Directors  
For Bright Brothers Ltd.

Suresh Bhojwani  
Chairman & Managing Director  
DIN : 00032966

Place : Mumbai  
Date : 13th February, 2019

**A Brite Group Company**

**Factories : Pondicherry, Faridabad, Bhimtal, Dehradun**

**Limited Review Report on the Unaudited Standalone  
Financial Results of  
BRIGHT BROTHERS LIMITED  
for the Quarter ended 31<sup>st</sup> December 2018**

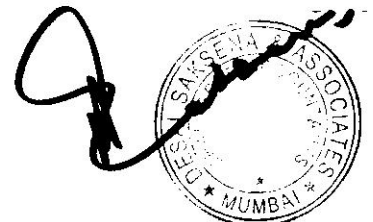
**Independent Auditors' Review Report**

To,  
**The Board of Directors,  
BRIGHT BROTHERS LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Bright Brothers Limited** ("the Company"), for the quarter ended **31<sup>st</sup> December 2018** ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") read with SEBI circular dated July 5, 2016, which has been initialed by us for identification purposes. The Statement 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 there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. We conducted our review 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 Statement is free of material misstatement.

3. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, and thus provide less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.



The image shows a handwritten signature in black ink over a circular stamp. The stamp contains the text "DESAI SAKSENA & ASSOCIATES" around the top edge and "MUMBAI" at the bottom. There are small stars on either side of the word "MUMBAI".

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind AS and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, 2015, read with SEBI circular dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **Desai Saksena & Associates**  
Chartered Accountants  
Firm's Registration No.: 0102358W



**Alok K. Saksena**  
Partner  
Membership No.: 035170

Place: Mumbai  
Date: 13<sup>th</sup> February 2019

