VALWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

432-433, 2nd Floor,
S.M. Lodha Complex
Near Shastri Circle
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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
Birla Precision Technologies Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying annual financial results of Birla Precision Technologies Limited (hereinafter referred to as the 'Company") for the quarter and year ended March 31, 2023 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

b) give a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Quarter and year ended 31st March, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of Financial Results* section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us in is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Notes no. 5, Note No. 6 and Note No. 7 of the financial statement where the Company has incorporated its Subsidiaries in USA with the name of Birla Precision USA Ltd, in Germany with the name of Birla Precision GMBH and in India with the name of Birla Engineering Private Limited, Birla Accucast Private Limited and Birla Duratools Private Limited. We have considered the financial statements as on March 31,2023 of the subsidiaries for consolidation.
Our opinion is not modified in respect of this matter.

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Management's Responsibilities for the Financial Results

This statement which, includes financial results for the Quarter and year ended 31" March, 2023 have been compiled from the annual audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identity and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For Valawat & Associates
Chartered Accountants
ICAI Firm Reg. No.: 003623C

JINENDRA JAIN

Digitally signed by JINENDRA JAIN
Date: 2023.05.26 19:25:22 +05'30'

Jinendra Jain
Partner
Membership No. 072995
Date: 26-05-2023
Place: Mumbai

UDIN : 23072995BGVUDV8033

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Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
Birla Precision Technologies Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Birla Precision Technologies Limited (hereinafter referred to as the 'Holding Company") and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter ended March 31, 2023 and for the year ended March 31, 2023 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited/reviewed financial statements/ financial results/financial information of the subsidiaries, the statement:

a) Includes the results of the following entities:
   - The Holding Company
   - Foreign subsidiaries
     Birla Precision USA Ltd
     Birla Precision GMBH
   - Indian Subsidiaries
     Birla Engineering Private Limited
     Birla Accucast Private Limited
     Birla Duratools Private Limited

b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

c) gives a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other comprehensive income and other financial information of the Group for the Quarter and Year ended 31st March,2023.

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Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the "*Auditor's Responsibilities for the Audit of the Consolidated Financial Results"* section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us in is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Notes no. 5, Note No. 6 and Note No. 7 of the financial statement where the Company has its Subsidiaries in USA with the name of Birla Precision USA Ltd, in Germany with the name of Birla Precision GMBH and in India with the name of Birla Engineering Private Limited, Birla Accucast Private Limited and Birla Durotools Private Limited. We have considered the financial statements as on March 31,2023 of the subsidiaries for consolidation.
Our opinion is not modified in respect of this matter.

Management's Responsibilities for the Consolidated Financial Results

This statement which, includes financial results for the Quarter and year ended 31" March, 2023 have been compiled from the annual audited financial statements. The Holding Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the company included in the Group are also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Director of the Holding company as aforesaid.

In preparing the Statement, the respective Board of Directors included in the Group are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are also responsible for overseeing the Group's financial reporting process.

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Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identity and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such control .

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

For Valawat & Associates
Chartered Accountants
ICAI Firm Reg. No.: 003623C

JINENDRA JAIN
Digitally signed by JINENDRA JAIN
Date: 2023.05.26 19:27:32 +05'30'

Jinendra Jain
Partner
Membership No. 072995
Date: 26-05-2023
Place: Mumbai

UDIN : 23072995BGVUDW5037

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai - 400 004

Tel : +91 022 23825060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs. In Lakhs except for per share data)

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
	Income										
I	Revenue From Operations	6,474.21	5,905.33	6,893.03	25,336.53	24,627.05	6,474.99	5,898.43	6,893.03	25,330.41	24,627.05
II	Other Income	433.01	26.46	137.03	1,034.21	205.17	433.01	24.22	137.03	1,034.21	205.17
III	**Total Income (I+II)**	**6,907.22**	**5,931.79**	**7,030.06**	**26,370.74**	**24,832.22**	**6,908.00**	**5,922.65**	**7,030.06**	**26,364.62**	**24,832.22**
IV	**Expenses**										
	Consumption of raw materials and components	981.48	1,645.08	1,761.70	6,419.04	7,694.43	981.48	1,645.08	1,761.70	6,419.04	7,694.43
	Purchase of stock-in-trade	379.87	351.75	214.61	1,367.86	409.54	379.87	351.75	214.61	1,367.86	409.54
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	783.38	(505.80)	(286.63)	(327.94)	(621.93)	783.83	(515.25)	(286.63)	(336.94)	(621.93)
	Employee benefits expense	1,321.07	1,477.93	1,138.61	5,293.77	4,566.37	1,335.52	1,521.24	1,138.61	5,357.24	4,566.37
	Finance costs	79.25	88.69	160.84	331.21	527.58	79.68	88.78	160.84	331.82	527.58
	Depreciation and amortisation expense	174.27	97.44	87.05	462.01	408.11	174.27	97.44	87.05	462.01	408.11
	Other expenses	2,686.00	2,360.99	3,016.64	10,759.77	10,716.96	2,718.66	2,371.86	3,016.64	10,819.57	10,716.96
	Total Expenses (IV)	**6,405.32**	**5,516.08**	**6,092.82**	**24,305.72**	**23,701.06**	**6,453.31**	**5,560.90**	**6,092.82**	**24,420.60**	**23,701.06**
V	**Profit/(Loss) before exceptional items and tax (III - IV)**	**501.90**	**415.71**	**937.24**	**2,065.02**	**1,131.16**	**454.69**	**361.75**	**937.24**	**1,944.02**	**1,131.16**
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-
VII	**Profit/(Loss) before tax (V - VI)**	**501.90**	**415.71**	**937.24**	**2,065.02**	**1,131.16**	**454.69**	**361.75**	**937.24**	**1,944.02**	**1,131.16**
VIII	**Tax expense:**										
	Current tax	208.00	80.00	175.00	480.00	210.00	206.96	81.04	175.00	480.00	210.00
	Provision of earlier period	-	-	-	-	-	-	-	-	-	-
	Mat credit entitlement	318.13	(72.88)	(164.43)	56.70	(196.89)	318.13	(72.88)	(164.43)	56.70	(196.89)
	Deferred tax	-	-	-	-	-	-	-	-	-	-
IX	**Profit/(Loss) for the period (VII - VIII)**	**(24.23)**	**408.59**	**926.67**	**1,528.32**	**1,118.05**	**(70.40)**	**353.59**	**926.67**	**1,407.32**	**1,118.05**
X	Other Comprehensive Income	(86.20)	-	48.30	(86.20)	48.30	(86.20)	-	48.30	(86.20)	48.30
XI	**Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)**	**(110.43)**	**408.59**	**974.97**	**1,442.12**	**1,166.35**	**(156.60)**	**353.59**	**974.97**	**1,321.12**	**1,166.35**
	Paid-up equity share capital (Face value of Rs. 2/- each)	1305.42	1305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	11964.07		10,521.95	11,964.07	10,521.95	11,843.08		10,521.95	11,843.08	10,521.95
XII	**Earnings per equity share**										
	Basic (Rs.)	(0.04)	0.63	1.42	2.34	1.71	(0.11)	0.54	1.42	2.16	1.71
	Diluted (Rs.)	(0.04)	0.63	1.42	2.34	1.71	(0.11)	0.54	1.42	2.16	1.71

Notes :

1. The above financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 26th May, 2023. The Statutory Auditor's have issued their report thereon.
2. Effective from 1st April 2018, the Company has reclassified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.
3. The audited financial results for the three months ended 31st March 2023 and three months ended 31st March 2022 are the balancing figures between the audited figures for the full financial year then ended and the published year to date reviewed figures upto the third quarter of the respective financial year.
4. The Company has incorporated new subsidiary in USA named as Birla Precision USA Ltd during the previous financial years with authorised equity share capital of 200 shares and paid up equity share capital of 10 shares at 1 USD each, EIN: 36-4974239.
5. The Company has subsidiaries in Germany named as Birla Precision GMBH during the previous financial year with paid up equity share capital of 25000 shares at 1 Euro each.
6. The Company has domestic subsidiaries namely Birla Engineering Private Limited ,Birla Accucast Private Limited and has incorproated a new domestic subsidiary namely Birla Durotool Private Limited during previous financial year with paid up equity share capital of 10000 equity shares at Rs.10 each.
7. Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

VALAWAT & ASSOCIATES Chartered Accountants UDAIPUR

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

For and on behalf of Board of Directors

Vedant Birla
Chairman & Managing Director
DIN: 03327691

Date:26th May, 2023
Place: Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai - 400 004

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EXTRACT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs. in Lakhs, except per share data)

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended	Year Ended	Quarter Ended			Year Ended	Year Ended
		31.03.2023	31.12.2023	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.12.2023	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1	Total Income from operations	6,907.22	5,931.79	7,030.06	26,370.74	24,832.22	6,908.00	5,922.65	7,030.06	26,364.62	24,832.22
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	501.90	415.71	937.24	2,065.02	1,131.16	454.69	361.75	937.24	1,944.02	1,131.16
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	501.90	415.71	937.24	2,065.02	1,131.16	454.69	361.75	937.24	1,944.02	1,131.16
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	(24.23)	408.59	926.67	1,528.32	1,118.05	(70.40)	353.59	926.67	1,407.32	1,118.05
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(110.43)	408.59	974.97	1,442.12	1,166.35	(156.60)	353.59	974.97	1,321.12	1,166.35
6	Equity Share Capital	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year	11964.07		10,521.95	11,964.07	10521.95	11843.08		10,521.95	11,843.08	10,521.95
8	Earnings Per Share (Face value of Rs. 2/- each)										
	Basic (Rs.)	(0.04)	0.63	1.42	2.34	1.71	(0.11)	0.54	1.42	2.16	1.71
	Diluted (Rs.)	(0.04)	0.63	1.42	2.34	1.71	(0.11)	0.54	1.42	2.16	1.71

Notes:

1. The above is an extract of the detailed format for Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the financial results for the quarter ended 31st March, 2023 are available on the Stock Exchange website (www.bseindia.com) and on Company's website (www.birlaprecision.com).
2. Effective from 1st April 2018, the Company has reclassified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.
3. The Company has incorporated new subsidiary in USA named as Birla Precision USA Ltd during the previous financial years with authorised equity share capital of 200 shares and paid up equity share capital of 10 shares at 1 USD each, EIN: 36-4974239.
4. The Company has incorporated new subsidiary in Germany named as Birla Precision GMBH during the previous financial year with paid up equity share capital of 25000 shares at 1 Euro each.
5. The Company has incorporated two new domestic subsidiary namely Birla Engineering Private Limited and Birla Accucast Private Limited during the previous financial year with paid up equity share capital of 10000 equity shares at Rs.10 each.
6. The above financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 26th May, 2023. The Statutory Auditor's have issued their report thereon.

VALAWAT & ASSOCIATES UDAIPUR Chartered Accountants

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

For and on behalf of the Board of Directors

Vedant Birla
Chairman & Managing Director
DIN: 03327691

Date: 26th May, 2023
Place: Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED
CIN : L29220MH1986PLC041214
Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai - 400 004
Tel : +91 022 23825060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended	Year Ended	Quarter Ended			Year Ended	Year Ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
1.	**Segment Revenue**										
	a) Tooling	6,100.66	4,810.45	5,948.11	22,197.89	20,092.07	6,101.44	4,801.31	5,948.11	22,191.77	20,092.07
	b) Automotive Components	801.16	1,117.65	1,042.81	4,158.66	4,697.03	801.16	1,117.65	1,042.81	4,158.66	4,697.03
	c) Other	5.40	3.69	39.14	14.19	43.12	5.40	3.69	39.14	14.19	43.12
	Total	**6,907.22**	**5,931.79**	**7,030.06**	**26,370.74**	**24,832.22**	**6,908.00**	**5,922.65**	**7,030.06**	**26,364.62**	**24,832.22**
2.	**Segment Results Profit(+)/(Loss)(-)**										
	(before tax) from segment										
	a) Tooling	408.30	513.75	1,042.63	2,455.28	1,565.51	361.09	459.79	1,042.63	2,334.28	1,565.51
	b) Automotive Components	93.60	(98.04)	(105.39)	(390.26)	(434.77)	93.60	(98.04)	(105.39)	(390.26)	(434.77)
	c) Other	-	-	-	-	0.42	-	-	-	-	0.42
	Profit/(Loss) before exceptional item, comprehensive income and tax	**501.90**	**415.71**	**937.24**	**2,065.02**	**1,131.16**	**454.69**	**361.75**	**937.24**	**1,944.02**	**1,131.16**
3.	**Capital Employed**										
	(Segment assets less segment liabilities)										
	a) Tooling	12,952.40	12,374.02	12,014.28	12,952.40	12,014.28	12,831.41	12,299.19	12,014.28	12,831.41	12,014.28
	b) Automotive Components	425.38	619.09	(365.87)	425.38	(365.87)	425.38	619.09	(365.87)	425.38	(365.87)
	c) Other	122.73	117.88	108.96	122.73	108.96	122.73	117.88	108.96	122.73	108.96
	d) Un-allocable	(231.02)	268.94	70.00	(231.02)	70.00	(231.02)	268.94	70.00	(231.02)	70.00
	Total	**13,269.49**	**13,379.93**	**11,827.37**	**13,269.49**	**11,827.37**	**13,148.50**	**13,305.10**	**11,827.37**	**13,148.50**	**11,827.37**

Notes:

1. Effective from 1st April 2018, the Company has reclassified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.
2. Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

For and on behalf of the Board of Directors

Vedant Birla
Chairman & Managing Director
DIN: 03327691

Date : 26th May, 2023
Place : Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

VALAWAT & ASSOCIATES UDAIPUR Chartered Accountants

Birla Precision Technologies Limited

CIN : L29220MH1986PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai - 400 004

Tel : +91 022 23825060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

Standalone and Consolidated Balance Sheet as at 31st March 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 31st March 2023	As at 31st March 2022	As at 31st March 2023	As at 31st March 2022
		Audited	Audited	Audited	Audited
I	**ASSETS**				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	6863.19	3284.25	6863.19	3284.25
(b)	Capital work-in-progress	20.47	893.32	20.47	893.32
(c)	Intangible assets	11.12	9.31	11.12	9.31
(d)	Intangible assets under development	-	-	-	-
(e)	Financial assets				
	(i) Investments	746.01	738.51	722.50	715.00
	(ii) Loans	-	-	-	-
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	60.86	97.39	60.86	97.39
	Total Non - Current Assets	**7701.65**	**5022.78**	**7678.14**	**4999.27**
	CURRENT ASSETS				
(a)	Inventories	5871.43	5557.60	5880.43	5557.60
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	4037.40	3682.56	4023.92	3682.56
	(iii) Cash and cash equivalents	2536.93	2037.55	2553.80	2040.55
	(iv) Bank balances other than (iii) above	54.60	35.59	54.60	35.59
	(v) Loans	446.06	1149.84	336.14	1170.35
	(vi) Other Financial Assets	288.63	209.51	291.80	209.51
(c)	Other current assets	2345.26	3363.38	2345.26	3363.38
(d)	Current tax assets	305.32	335.12	305.32	335.12
	Total - Current Assets	**15885.63**	**16371.15**	**15791.27**	**16394.66**
	Total Assets	**23587.28**	**21393.93**	**23469.41**	**21393.93**
II	**EQUITY AND LIABILITIES**				
	EQUITY				
(a)	Equity share capital	1305.42	1305.42	1305.42	1305.42
(b)	Other equity	11964.07	10521.95	11843.08	10521.95
	Total - Equity	**13269.49**	**11827.37**	**13148.50**	**11827.37**
	LIABILITIES				
A	**Non-Current Liabilities**				
(a)	Financial liabilities				
	(i) Borrowings	343.67	76.01	343.67	76.01
(b)	Provisions	306.66	371.70	306.66	371.70
(c)	Deferred tax liabilities (Net)	-	-	-	-
	Total Non - Current Liabilities	**650.33**	**447.71**	**650.33**	**447.71**
B	**Current Liabilities**				
(a)	**Financial liabilities**				
	(i) Borrowings	2897.38	2336.69	2897.72	2336.69
	(ii) Trade payables	3392.72	3171.78	3393.71	3171.78
	(iii) Other financial liabilities	40.99	36.96	40.99	36.96
(b)	Other current liabilities	835.15	1658.73	836.94	1658.73
(c)	Provisions	1964.88	1649.57	1964.88	1649.57
(d)	Current tax liabilities (Net)	536.34	265.12	536.34	265.12
	Total - Current Liabilities	**9667.46**	**9118.85**	**9670.58**	**9118.85**
	Total Equity and Liabilities	**23587.28**	**21393.93**	**23469.41**	**21393.93**

Note:

Corresponding previous year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

For and on behalf of the Board of Directors

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

Vedant Birla
Chairman & Managing Director
DIN: 03327691

Date: 26th May, 2023
Place: Mumbai

VALAWAT & ASSOCIATES UDAIPUR Chartered Accountants

Birla Precision Technologies Limited

Cash Flow Statement for the year ended 31st March, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone 2022-23		Standalone 2021-22		Consolidated 2022-23		Consolidated 2021-22	
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**								
	Net profit before exceptional item, taxation and prior period adjustments		2,065.02		1131.17		1,944.02		1131.17
	Adjustments for:								
	Depreciation and Amortization	462.01		408.11		462.01		408.11	
	(Profit)/Loss on sale of Fixed Assets (Net)	(433.22)		-		(433.22)		-	
	Sundry Balances written off	86.46		1057.68		86.46		1,057.68	
	Provision for Gratuity and Leave Salary	364.62		114.03		364.62		114.03	
	Sundry Balances written back	(410.68)		-		(410.68)		-	
	Exchange difference on translation (Net)	(11.47)		(10.56)		(11.47)		(10.56)	
	Finance Costs	331.21		527.58		331.82		527.58	
	Provision for doubtful debts	-		20.28		-		20.28	
	Bad debts written off	0.32		514.51		0.32		514.51	
	Interest Income Received	(25.12)		(79.25)		(25.12)		(79.25)	
	Sub-total		364.13		2552.38		364.74		2552.38
	Operating Profit Before Working Capital Changes		2,429.15		3683.55		2,308.76		3683.55
	Adjustments for changes in working capital :								
	Inventories	(313.82)		(1,270.42)		(322.83)		(1,270.42)	
	Trade Receivables	(429.01)		(833.02)		(415.53)		(833.02)	
	Other Current Assets	986.49		296.57		986.49		296.57	
	Trade Payables	420.61		467.16		421.60		467.16	
	Provisions	17.71		(231.04)		17.71		(231.04)	
	Other Financial Liabilities	4.02		1.25		4.02		1.25	
	Loans to employees and others	696.51		12.29		826.95		(8.22)	
	Other Current Liabilities	(824.74)		123.71		(822.95)		123.71	
	Other Financial Assets	(79.13)		0.25		(82.29)		0.25	
	Current Tax Assets	(26.90)		(12.28)		(26.90)		(12.28)	
	Income Tax Paid	(208.77)		(17.45)		(208.77)		(17.45)	
	Sub-total		242.97		(1,462.98)		377.50		(1,483.49)
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)		2,672.12		2,220.57		2,686.26		2,200.06
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**								
	Payments made for Property, Plant and Equipment	(3,218.34)		(1,752.68)		(3,218.34)		(1,752.68)	
	Payments made for Intangible Assets	(7.01)		(7.23)		(7.01)		(7.23)	
	Proceeds from sale of Property, Plant and Equipment	525.21		-		525.21		-	
	Investments in subsidiaries and others	(7.50)		(38.51)		(7.50)		(15.00)	
	Interest Received	56.76		86.90		56.76		86.90	
	Sub-total		(2,650.88)		(1,711.52)		(2,650.88)		(1,688.01)
	Net Cash used for Investing Activities..... (B)		(2,650.88)		(1,711.52)		(2,650.88)		(1,688.01)
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**								
	Proceeds from Issue of shares at premium	-		-		-		-	
	Proceeds from Borrowings	1,027.47		1,561.82		1,027.81		1,561.82	
	Repayment of Borrowings	(199.11)		(1,803.29)		(199.11)		(1,803.29)	
	Interest Paid	(331.21)		(527.58)		(331.82)		(527.58)	
	Sub-total		497.15		(769.05)		496.88		(769.05)
	Net Cash used for Financing Activities.....(C)		497.15		(769.05)		496.88		(769.05)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		518.39		(260.00)		532.26		(257.00)
	Cash and Cash Equivalents as at 01.04.2022	1205.61		615.17		1,208.61		615.17	
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	(594.59)		850.44		(594.59)		850.44	
	Cash and Cash Equivalents as at 31.03.2023	611.02		1,465.61		614.02		1,465.61	
		1,129.41	518.39	1205.61	(260.00)	1,146.28	532.26	1208.61	(257.00)
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:		1,129.41		1,205.61		1,146.28		1,208.61
	Cash and Bank Balances		2536.93		2,037.55		2553.80		2,040.55
	Less:								
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months		1407.52		831.94		1407.52		831.94
	Cash and Cash Equivalents as at 31.03.2023		1,129.41		1,205.61		1,146.28		1,208.61

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements

As per our attached report of even date
For M/s. Valawat & Associates
Chartered Accountants
Firm Registration No. 005620C

VALAWAT & ASSOCIATES CA UDAIPUR Chartered Accountants

Jinendra Jain
Partner
Membership No. 072995

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

For and on behalf of Board of Directors

Vedant Birla
Chairman & Managing Director
DIN:03327691

Harish Pareek
Chief Financial Officer

Parth Matolia
Company Secretary

Place: Mumbai
Date: 26th May 2023

BIRLA PRECISION

To,
Department of Corporate Services,
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai-400 001

Date: 26th May, 2023

CERTIFICATE

CERTIFICATE IN PURSUANT TO THE REGULATION 33(3) (D) OF THE SECURITIES EXCHANGE BOARD OF INDIA (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 26, 2016, we hereby declare that the Statutory Auditors of the Company i.e. M/s. Valawat & Associates Chartered Accountants, Statutory Auditors of the Company have issued the Audit Report on Standalone & Consolidated Financial Statements of the Company for the financial year ended 31st March, 2023 with Unmodified opinion.

Kindly take the same on your record.

For Birla Precision Technologies Limited

Pareek

Harish Pareek
CFO

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI