



PM/BSE/042/2023-24

To,
General Manager, Listing Department
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai-400 001

Date: 06th November, 2023

Scrip Code: 522105

Sub: Outcome of the Board Meeting held on Monday, 06th November, 2023

Dear Sir/Madam,

We would like to inform you that the Board Meeting of the Company was held today i.e. Monday, 06th November, 2023, at the registered office of the Company. In pursuant to Regulation 30 and Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board has considered and approved the following matters amongst others:

1. The Unaudited Standalone and Consolidated financial results of the Company for the quarter and half year ended September 30, 2023. A copy of unaudited financial results along with the Limited Review Report of the Auditors of the Company are enclosed herewith as '**ANNEXURE-I**';

The Board Meeting commenced at 03.00 P.M and concluded at 06.15 P.M.

Kindly take the same on your records & oblige.

Thanking you,
Yours faithfully,

For Birla Precision Technologies Limited

Santhosh Kumar
DIN:08686131
Director

Birla Precision Technologies Limited

Regd. Office: 23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai 400 004

Tel.: +91 022-23867498

E-mail : info@birlaprecision.com **Website :** www.birlaprecision.com

An ISO 9001:2000 & ISO 14001:2004 **Company CIN:** L29220MH1986PLC041214

VALAWAT & ASSOCIATES

CHARTERED ACCOUNTANTS

432-433, 2nd Floor,
S.M. Lodha Complex
Near Shastri Circle
UDAIPUR-313 001(Raj.)

Phone: 2413482, 2414213 Fax 0294-2414213

(M) 9414161934 / 9829044214

Mail: jj24163@gmail.com/valawat@yahoo.co.in

INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS BIRLA PRECISION TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of Unaudited Standalone financial results of Birla Precision Technologies Limited ("the Company") for the quarter and half year ended September 30,2023 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). 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 M/s Valawat & Associates,
Chartered Accountants,
(FRN: 003623C)

JINENDR Digitally
A JAIN signed by
JINENDRA JAIN

Jinendra Jain
Partner

M. No. 072995

UDIN : 23072995BGVUIY9109

Place: Mumbai
Date : 06/11/2023

VALAWAT & ASSOCIATES

CHARTERED ACCOUNTANTS

432-433, 2nd Floor,

S.M. Lodha Complex

Near Shastri Circle

UDAIPUR-313 001(Raj.)

Phone: 2413482, 2414213 Fax 0294-2414213

(M) 9414161934 / 9829044214

Mail: jj24163@gmail.com/valawat@yahoo.co.in

INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS

BIRLA PRECISION TECHNOLOGIES LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated financial results of Birla Precision Technologies Limited ("the Holding Company") and its subsidiary (the Holding Company and the Subsidiary together referred to as "the Group") for the Quarter and half year ended September 30,2023 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). 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.

This statement includes the results of the following subsidiaries:

Foreign Subsidiary – Birla Precision USA Ltd. And Birla Precision GMBH

Indian Subsidiary – Birla Durotool Private Limited, Birla Engineering Private Limited and Birla Accucast Private Limited

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 M/s Valawat & Associates,
Chartered Accountants,
(FRN: 003623C)

JINENDRA Digitally signed
by JINENDRA
JAIN JAIN

Jinendra Jain
Partner

M. No. 072995

UDIN : 23072995BGVUIZ7824

Date : 06/11/2023

Place : Mumbai

Branch Office : 701, Lakshchandi Heights, Gokuldharm, Goregaon (E), Mumbai – 400 060

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

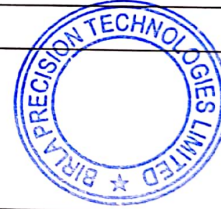
STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue												
	a) Tooling	5,392.11	3,835.08	5,644.16	9,227.19	11,286.78	22,197.89	5,413.72	3,830.52	5,646.40	9,244.24	11,289.02	22,191.77
	b) Automotive Components	330.68	254.44	1,566.01	585.12	2,239.85	4,158.66	330.68	254.44	1,566.01	585.12	2,239.85	4,158.66
	c) Other	6.60	6.28	3.35	12.88	5.10	14.19	6.60	6.28	3.35	12.88	5.10	14.19
	Total	5,729.39	4,095.80	7,213.52	9,825.19	13,531.73	26,370.74	5,751.00	4,091.24	7,215.76	9,842.24	13,533.97	26,364.62
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment												
	a) Tooling	668.49	336.57	778.54	1,005.06	1,533.23	2,455.28	641.15	277.91	758.71	919.06	1,513.40	2,334.28
	b) Automotive Components	(260.49)	(67.11)	(245.99)	(327.60)	(385.82)	(390.26)	(260.49)	(67.11)	(245.99)	(327.60)	(385.82)	(390.26)
	c) Other	-	-	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	408.00	269.46	532.55	677.46	1,147.41	2,065.02	380.66	210.80	512.72	591.46	1,127.58	1,944.02
3.	Capital Employed (Segment assets less segment liabilities)												
	a) Tooling	13,254.00	12,969.13	13,158.44	13,254.00	13,158.44	12,952.40	13,047.01	12,789.83	13,138.61	13,047.01	13,138.61	12,831.41
	b) Automotive Components	784.01	671.48	(371.62)	784.01	(371.62)	425.38	784.01	671.48	(371.62)	784.01	(371.62)	425.38
	c) Other	138.54	129.00	114.19	138.54	114.19	122.73	138.54	129.00	114.19	138.54	114.19	122.73
	d) Un-allocable	(427.60)	(277.91)	70.34	(427.60)	70.34	(231.02)	(427.60)	(277.91)	70.34	(427.60)	70.34	(231.02)
	Total	13,748.95	13,491.70	12,971.35	13,748.95	12,971.35	13,269.49	13,541.96	13,312.40	12,951.52	13,541.96	12,951.52	13,148.50

Notes:

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



For and Behalf of Board of Directors

Vedant Birla
Chairman & Managing Director
DIN: 03327691

Date : 6th November, 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

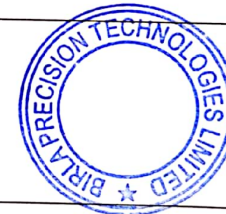
EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs. in Lakhs, except per share data)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited	30.09.2023 Unaudited	30.06.2023 Unaudited	30.09.2022 Unaudited	30.09.2023 Unaudited	30.09.2022 Unaudited	31.03.2023 Audited
1	Total Income from operations	5,729.39	4,095.80	7,213.52	9,825.19	13,531.73	26,370.74	5,751.00	4,091.24	7,215.76	9,842.24	13,533.97	26,364.62
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	408.00	269.46	532.55	677.46	1,147.41	2,065.02	380.66	210.80	512.72	591.46	1,127.58	1,944.02
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	408.00	269.46	532.55	677.46	1,147.41	2,065.02	380.66	210.80	512.72	591.46	1,127.58	1,944.02
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	257.25	222.21	535.53	479.46	1,143.96	1,528.32	229.57	163.89	515.70	393.46	1,124.13	1,407.32
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	257.25	222.21	535.53	479.46	1,143.96	1,442.12	229.57	163.89	515.70	393.46	1,124.13	1,321.12
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	1,305.42	1,305.42
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						11,964.07						11,843.08
8	Earnings Per Share (Face value of Rs. 2/- each)												
	Basic (Rs)	0.39	0.34	0.82	0.73	1.75	2.34	0.35	0.25	0.79	0.60	1.72	2.16
	Diluted (Rs)	0.39	0.34	0.82	0.73	1.75	2.34	0.35	0.25	0.79	0.60	1.72	2.16

Notes:

- 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 and half year ended 30th September, 2023 are available on the Stock Exchange website (www.bseindia.com) and on Company's website (www.birlaprecision.com).
- 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.
- The Company has incorporated 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.
- 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 6th November, 2023. The Statutory Auditor's have carried out a limited review of the above results pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulations 2015 and furnished their report thereon.



For and on behalf of Board of Directors

Vedant Birla
Chairman & Managing Directors
DIN: 03327691

Date: 6th November, 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													
STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023													
Sr. No.	Particulars	Standalone						(Rs. In Lakhs except for per share data)					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Income												
II	Revenue From Operations	5,672.97	4,076.35	7,175.71	9,749.32	12,956.99	25,336.53	5,694.58	4,071.79	7,175.71	9,766.37	12,956.99	25,330.41
III	Other Income	56.42	19.45	37.81	75.87	574.74	1,034.21	56.42	19.45	40.05	75.87	576.98	1,034.21
IV	Total Income (I+II)	5,729.39	4,095.80	7,213.52	9,825.19	13,531.73	26,370.74	5,751.00	4,091.24	7,215.76	9,842.24	13,533.97	26,364.62
	Expenses												
	Consumption of raw materials and components	1,172.23	1,012.82	2,110.96	2,185.05	3,792.48	6,419.04	1,172.23	1,012.82	2,110.96	2,185.05	3,792.48	6,419.04
	Purchase of stock-in-trade	291.61	77.24	454.65	368.85	636.24	1,367.86	291.61	77.24	454.65	368.85	636.24	1,367.86
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	301.75	(512.78)	(92.84)	(211.03)	(605.52)	(327.94)	315.31	(517.34)	(92.84)	(202.03)	(605.52)	(336.94)
	Employee benefits expense	1,291.13	1,151.82	1,270.19	2,442.95	2,494.77	5,293.77	1,297.78	1,190.35	1,275.90	2,488.13	2,500.48	5,357.24
	Finance costs	73.13	78.62	73.59	151.75	163.27	331.21	73.41	78.74	73.68	152.15	163.36	331.82
	Depreciation and amortisation expense	164.88	172.80	98.54	337.68	190.30	462.01	164.88	172.80	98.54	337.68	190.30	462.01
	Other expenses	2,026.66	1,845.82	2,765.88	3,872.48	5,712.78	10,759.77	2,055.12	1,865.83	2,782.15	3,920.95	5,729.05	10,819.57
	Total Expenses (IV)	5,321.39	3,826.34	6,680.97	9,147.73	12,384.32	24,305.72	5,370.34	3,880.44	6,703.04	9,250.78	12,406.39	24,420.60
V	Profit/(Loss) before exceptional items and tax (III - IV)	408.00	269.46	532.55	677.46	1,147.41	2,065.02	380.66	210.80	512.72	591.46	1,127.58	1,944.02
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	408.00	269.46	532.55	677.46	1,147.41	2,065.02	380.66	210.80	512.72	591.46	1,127.58	1,944.02
VIII	Tax expense:												
	Current tax	150.75	47.25	89.00	198.00	192.00	480.00	151.09	46.91	89.00	198.00	192.00	480.00
	Provision of earlier period	-	-	-	-	-	-	-	-	-	-	-	-
	Mat credit entitlement	-	-	(91.98)	-	(188.55)	56.70	-	-	(91.98)	-	(188.55)	56.70
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) for the period (VII - VIII)	257.25	222.21	535.53	479.46	1,143.96	1,528.32	229.57	163.89	515.70	393.46	1,124.13	1,407.32
X	Other Comprehensive Income	-	-	-	-	-	(86.20)	-	-	-	-	-	(86.20)
	Total Comprehensive Income for the Period (IX + X)	257.25	222.21	535.53	479.46	1,143.96	1,442.12	229.57	163.89	515.70	393.46	1,124.13	1,321.12
XI	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)												
	Paid-up equity share capital (Face value of Rs. 2/- each)	1305.42	1305.42	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	-	-	-	-	-	11,964.07	-	-	-	-	-	11,843.08
XII	Earnings per equity share												
	Basic (Rs.)	0.39	0.34	0.82	0.73	1.75	2.34	0.35	0.25	0.79	0.60	1.72	2.16
	Diluted (Rs.)	0.39	0.34	0.82	0.73	1.75	2.34	0.35	0.25	0.79	0.60	1.72	2.16
1	Notes :												
2	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 6th November, 2023. The Statutory Auditor's have carried out a limited review of the above results pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulations 2015 and furnished their report thereon.												
3	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.												
4	The Company has incorporated 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.												
5	Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.												
Date: 6th November, 2023													
Place: Mumbai													



For and on behalf of Board of Directors

Vedant Birla
Chairman & Managing Directors
DIN: 03327691



Scanned with OKEN Scanner

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 30th September 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 30th September 2023	As at 31st March 2023	As at 30th September 2023	As at 31st March 2023
		Unaudited	Audited	Unaudited	Audited
I	ASSETS				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	6803.19	6863.19	6803.19	6863.19
(b)	Capital work-in-progress	156.26	20.47	156.26	20.47
(c)	Intangible assets	5.62	11.12	5.62	11.12
(d)	Intangible assets under development	-	-	-	-
(e)	Financial assets				
	(i) Investments	747.01	746.01	722.50	722.50
	(ii) Loans	-	-	-	-
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	119.40	60.86	119.40	60.86
	Total Non - Current Assets	7831.48	7701.65	7806.97	7678.14
	CURRENT ASSETS				
(a)	Inventories	5758.60	5871.43	5758.60	5880.43
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	4031.19	4037.40	4007.93	4023.92
	(iii) Cash and cash equivalents	1694.73	2536.93	1736.52	2553.80
	(iv) Bank balances other than (iii) above	54.67	54.60	54.67	54.60
	(v) Loans	792.62	446.06	587.09	336.14
	(vi) Other Financial Assets	987.45	288.63	994.55	291.80
(c)	Other current assets	2484.65	2345.26	2485.07	2345.26
(d)	Current tax assets	306.74	305.32	306.74	305.32
	Total - Current Assets	16110.65	15885.63	15931.17	15791.27
	Total Assets	23942.13	23587.28	23738.14	23469.41
II	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity share capital	1305.42	1305.42	1305.42	1305.42
(b)	Other equity	12443.53	11964.07	12236.54	11843.08
	Total - Equity	13748.95	13269.49	13541.96	13148.50
	LIABILITIES				
A	Non-Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	328.02	343.67	328.02	343.67
(b)	Provisions	297.04	306.66	297.04	306.66
(c)	Deferred tax liabilities (Net)	-	-	-	-
	Total Non - Current Liabilities	625.06	650.33	625.06	650.33
B	Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	2930.50	2897.38	2930.85	2897.72
	(ii) Trade payables	2788.17	3392.72	2788.88	3393.71
	(iii) Other financial liabilities	44.79	40.99	44.79	40.99
(b)	Other current liabilities	1065.69	835.15	1067.63	836.94
(c)	Provisions	2004.63	1964.88	2004.63	1964.88
(d)	Current tax liabilities (Net)	734.34	536.34	734.34	536.34
	Total - Current Liabilities	9568.12	9667.46	9571.12	9670.58
	Total Equity and Liabilities	23942.13	23587.28	23738.14	23469.41

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

Vedant Birla

DIN: 03327691

Chairman & Managing Director

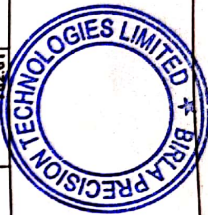
Date: 6th November, 2023

Place: Mumbai



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Sr. No.	Particulars	Consolidated		
		30th September 2023	30th September 2022	30th September 2022
A.	CASH FLOW FROM OPERATING ACTIVITIES:			
	Net profit before exceptional item, taxation and prior period adjustments		1147.41	1127.58
	Adjustments for:			
	Depreciation and Amortization	337.68		190.30
	(Profit)/Loss on sale of Fixed Assets (Net)	-		(434.75)
	Sundry Balances written off	-		67.59
	Provision for Gratuity and Leave Salary	116.26		(46.91)
	Sundry Balances written back	(23.86)		-
	Exchange difference on translation (Net)	(12.71)		163.27
	Finance Costs	151.75		-
	Provision for doubtful debts	-		-
	Bad debts written off	-		(11.86)
	Interest Income Received	(15.43)	(72.36)	(72.36)
	Sub-total	553.69	1,075.05	1056.22
B.	Operating Profit Before Working Capital Changes	1,231.15		
	Adjustments for changes in working capital :			
	Inventories	112.82	(1,143.18)	(1,143.18)
	Trade Receivables	18.43	(402.47)	(402.47)
	Other Current Assets	(132.48)	(890.57)	(890.57)
	Trade Payables	(577.96)	761.73	762.23
	Provisions	(86.13)	1,289.65	1,289.65
	Other Financial Liabilities	3.80	(1.34)	(1.34)
	Loans to employees and others	(346.57)	(287.74)	(285.25)
	Other Current Liabilities	231.01	(581.45)	(581.45)
	Other Financial Assets	(698.83)	(100.29)	(100.29)
	Current Tax Assets	(1.42)	(1.42)	(3.79)
	Income Tax Paid	-	(1,359.45)	(1,336.46)
	Sub-total	(1,477.33)	(284.40)	(281.24)
C.	Net Cash Flow From Operating Activities After Exceptional Item.....(A)	(246.18)		
	CASH FLOW FROM INVESTING ACTIVITIES:			
	Payments made for Property, Plant and Equipment	(469.28)	(469.28)	(542.54)
	Proceeds from sale of Intangible Assets	-	-	(3.12)
	Proceeds from sale of Property, Plant and Equipment	(1.00)	(7.50)	525.00
	Investments in subsidiaries and others	8.53	9.15	(7.50)
	Interest Received	-	(19.01)	9.15
	Sub-total	(461.75)	(19.01)	(19.01)
	Net Cash used for Investing Activities.....(B)	(461.75)		
	CASH FLOW FROM FINANCING ACTIVITIES:			
	Proceeds from issue of shares at premium	33.13	33.13	-
	Proceeds from Borrowings	(15.65)	(15.65)	(437.42)
	Repayment of Borrowings	(151.75)	(151.75)	(163.27)
	Interest Paid	-	(600.69)	(600.69)
	Sub-total	(134.27)	(600.69)	(600.69)
	Net Cash used for Financing Activities.....(C)	(134.27)		
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(842.20)	(904.10)	(900.94)
	Cash and Cash Equivalents as at 01.04.2023	1129.41	1,46.28	1208.61
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	445.81	445.81	481.11
	Cash and Cash Equivalents as at 30.09.2023	1,575.22	1,592.09	1,689.72
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:	733.02	774.81	788.78
	Cash and Bank Balances	1694.73	1736.52	1139.93
	Less:	961.71	961.71	351.15
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	733.02	782.61	788.78
	Cash and Cash Equivalents as at 30.09.2023	733.02	774.81	788.78
	Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements			



For and behalf of the board of Directors

Vedant Birla
DIN: 03327691
Chairman & Managing Director