BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : Dalamal House, First Floor, Jamnalal Bajaj Marg, Nariman Point, Mumbai, Maharashtra-400021

Tel : +91 022 66168400, 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, 2025

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income												
I	Revenue From Operations	6,097.30	5,818.04	5,494.90	11,915.34	10,134.61	20,718.00	6,376.31	5,962.48	5,565.39	12,338.79	10,259.70	21,356.59
II	Other Income	76.85	6.64	15.42	83.50	99.76	233.04	25.20	25.62	(15.07)	50.82	71.30	245.36
III	**Total Income (I+II)**	**6,174.15**	**5,824.68**	**5,510.32**	**11,998.84**	**10,234.37**	**20,951.04**	**6,401.51**	**5,988.10**	**5,550.32**	**12,389.61**	**10,331.00**	**21,601.95**
IV	**Expenses**												
	Consumption of raw materials and components	2,476.82	1,955.80	1,394.39	4,432.62	2,167.73	5,331.96	2,476.82	1,955.80	1,394.38	4,432.62	2,167.73	5,331.97
	Purchase of stock-in-trade	-	-	10.76	-	11.52	43.73	359.48	135.58	135.64	495.06	202.31	452.63
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(582.00)	85.06	169.26	(496.94)	850.63	742.44	(727.57)	59.89	97.88	(667.68)	745.85	667.47
	Employee benefits expense	1,327.92	1,296.89	1,267.69	2,624.81	2,417.79	4,994.76	1,336.35	1,308.46	1,324.26	2,644.81	2,508.05	5,157.53
	Finance costs	110.91	130.38	116.13	241.29	235.11	566.99	111.60	130.61	116.66	242.21	235.98	571.58
	Depreciation and amortisation expense	104.05	109.05	198.26	213.10	414.31	658.65	104.05	109.05	198.26	213.10	414.31	658.65
	Other expenses	2,102.46	1,816.93	2,117.10	3,919.39	3,726.77	7,735.39	2,138.51	1,841.60	2,188.96	3,980.11	3,842.54	7,917.04
	Total Expenses (IV)	**5,540.16**	**5,394.11**	**5,273.58**	**10,934.27**	**9,823.86**	**20,073.92**	**5,799.24**	**5,540.99**	**5,456.04**	**11,340.23**	**10,116.77**	**20,756.87**
V	**Profit/(Loss) before exceptional items and tax (III - IV)**	**633.99**	**430.57**	**236.74**	**1,064.56**	**410.51**	**877.12**	**602.27**	**447.11**	**94.28**	**1,049.38**	**214.23**	**845.08**
VI	Exceptional Items	-	-	-	-	89.60	89.62	-	-	-	-	-	-
VII	**Profit/(Loss) before tax (V - VI)**	**633.99**	**430.57**	**236.74**	**1,064.56**	**320.91**	**787.50**	**602.27**	**447.11**	**94.28**	**1,049.38**	**214.23**	**845.08**
VIII	**Tax expense:**					-							
	Current tax	135.41	159.52	38.12	294.93	89.72	155.60	136.50	159.54	38.12	296.04	89.72	171.01
	Short Provision of earlier period	-	-	-	-	-	52.47		-	-		-	52.47
	Mat credit entitlement	-	-	-	-	-	36.46		-	-		-	36.46
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	**Profit/(Loss) for the period (VII - VIII)**	**498.58**	**271.05**	**198.62**	**769.64**	**231.19**	**542.97**	**465.77**	**287.57**	**56.16**	**753.34**	**124.51**	**585.14**
X	Other Comprehensive Income	(215.60)	-	-	(215.60)	-	32.07	(215.60)	-	-	(215.60)	-	32.07
XI	**Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)**	**282.98**	**271.05**	**198.62**	**554.04**	**231.19**	**575.04**	**250.17**	**287.57**	**56.16**	**537.74**	**124.51**	**617.21**
	Paid-up equity share capital (Face value of Rs. 2/- each)	1367.75	1319.75	1319.75	1367.75	1319.75	1,319.75	1367.75	1,319.75	1,319.75	1367.75	1319.75	1,319.75
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year					-	14015.46			-		-	13,814.13
XII	**Earnings per equity share**					-						-	
	Basic earnings per share (Rs.)	0.73	0.41	0.30	1.13	0.35	0.82	0.68	0.44	0.09	1.10	0.19	0.89
	Diluted earnings per share (Rs.)	0.73	0.41	0.30	1.13	0.35	0.82	0.68	0.44	0.09	1.10	0.19	0.89

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 12th Nov, 2025. 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.

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

For and on behalf of Board of Directors of
Birla Precision Technologies Limited

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

T R Chadha & Co. LLP MUMBAI CHARTERED ACCOUNTANTS

Date: 12th November, 2025
Place: Mumbai

Vedant Birla
Chairman (DIN: 03327691)

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : Dalamal House, First Floor, Jamnalal Bajaj Marg, Nariman Point, Mumbai, Maharashtra-400021

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STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	**Segment Revenue**												
	a) Tooling	6,009.21	5,734.65	5,404.39	11,743.86	9,919.75	20,334.60	6,236.56	5,898.07	5,444.39	12,134.63	10,016.38	20,985.51
	b) Automotive Components	164.94	89.98	101.30	254.92	306.00	605.96	164.94	89.98	101.30	254.92	306.00	605.96
	c) Other	-	0.05	4.63	0.05	8.62	10.48	-	0.05	4.63	0.05	8.62	10.48
	Total	**6,174.16**	**5,824.68**	**5,510.32**	**11,998.84**	**10,234.37**	**20,951.04**	**6,401.51**	**5,988.10**	**5,550.32**	**12,389.61**	**10,331.00**	**21,601.95**
2.	**Segment Results Profit(+)/(Loss)(-)**												
	(before tax) from segment												
	a) Tooling	644.87	510.72	298.19	1,155.60	557.77	1,198.07	613.15	527.26	155.73	1,140.42	361.48	1,166.03
	b) Automotive Components	(10.88)	(80.15)	(61.44)	(91.03)	(147.25)	(320.95)	(10.88)	(80.15)	(61.44)	(91.03)	(147.25)	(320.95)
	c) Other	-	-	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	**633.99**	**430.57**	**236.74**	**1,064.56**	**410.52**	**877.12**	**602.27**	**447.11**	**94.28**	**1,049.38**	**214.23**	**845.08**
3.	**Capital Employed**												
	(Segment assets less segment liabilities)												
	a) Tooling	17,753.91	15,835.69	15,415.98	17,753.92	15,415.98	15,139.61	17,536.30	15,650.89	15,065.49	17,536.30	15,065.49	14,938.28
	b) Automotive Components	121.09	342.77	537.56	121.09	537.56	682.29	121.09	342.77	537.56	121.09	537.56	682.29
	c) Other	155.02	155.01	153.10	155.02	153.10	154.96	155.02	155.01	153.10	155.02	153.10	154.96
	d) Un-allocable	(338.32)	(207.28)	(563.29)	(338.32)	(563.29)	(89.65)	(338.32)	(207.28)	(563.29)	(338.32)	(563.29)	(89.65)
	Total	**17,691.70**	**16,126.19**	**15,543.36**	**17,691.71**	**15,543.36**	**15,887.21**	**17,474.09**	**15,941.39**	**15,192.86**	**17,474.09**	**15,192.86**	**15,685.88**

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 Board of Directors of
Birla Precision Technologies Limited

Vedant Birla
Chairman (DIN: 03327691)

Date : 12th November, 2025
Place : Mumbai

Birla Precision Technologies Limited

CIN : L29220MH1986PLC041214

Registered Office : Dalamal House, First Floor, Jamnalal Bajaj Marg, Nariman Point, Mumbai, Maharashtra-400021

Tel : +91 022 66168400, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

Standalone and Consolidated Balance Sheet as at 30th September, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 30th Sept 2025 Unaudited	As at 31st March 2025 Audited	As at 30th Sept 2025 Unaudited	As at 31st March 2025 Audited
I	**ASSETS**				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	6,939.51	6,130.06	6,939.51	6,130.06
(b)	Capital work-in-progress	803.77	1,379.54	803.77	1,379.54
(c)	Intangible assets	75.61	2.09	75.61	2.09
(d)	Intangible assets under development	-	3.55	-	3.55
(e)	Financial assets				
	(i) Investments	1,431.41	1,647.01	1,406.90	1,622.50
	(ii) Loans	-	-	-	-
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	87.88	26.30	87.88	26.30
	Total Non - Current Assets	**9,338.18**	**9,188.55**	**9,313.67**	**9,164.04**
	CURRENT ASSETS				
(a)	Inventories	6,285.90	5,488.39	6,782.28	5,814.03
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	5,754.71	5,077.32	5,275.34	4,577.52
	(iii) Cash and cash equivalents	2,322.69	1,993.59	2,360.61	2,054.58
	(iv) Bank balances other than (iii) above	40.17	40.17	40.17	40.17
	(v) Loans	2,182.45	2,448.87	1,989.60	2,310.52
	(vi) Other Financial Assets	988.26	987.49	992.20	990.98
(c)	Other current assets	2,186.16	2,601.65	2,238.74	2,626.87
(d)	Current tax assets	112.21	107.35	116.79	111.41
	Total - Current Assets	**19,872.55**	**18,744.83**	**19,795.73**	**18,526.08**
	Total Assets	**29,210.73**	**27,933.38**	**29,109.40**	**27,690.12**
II	**EQUITY AND LIABILITIES**				
	EQUITY				
(a)	Equity share capital	1,367.75	1,319.75	1,367.75	1,319.75
(b)	Fully convertible share warrants - (25% application money received)	168.00	552.00	168.00	552.00
(c)	Other equity	16,155.95	14,015.46	15,938.34	13,814.13
	Total - Equity	**17,691.70**	**15,887.21**	**17,474.09**	**15,685.88**
	LIABILITIES				
A	**Non-Current Liabilities**				
(a)	Financial liabilities				
	(i) Borrowings	802.00	817.03	802.00	817.03
(b)	Provisions	-	200.48	-	200.48
(c)	Deferred tax liabilities (Net)	-	-	-	-
	Total Non - Current Liabilities	**802.00**	**1,017.51**	**802.00**	**1,017.51**
B	**Current Liabilities**				
(a)	**Financial liabilities**				
	(i) Borrowings	3,999.00	4,819.52	3,962.45	4,819.52
	(ii) Trade payables	3,642.63	3,480.85	3,860.41	3,415.06
	(iii) Other financial liabilities	130.12	63.97	140.97	74.07
(b)	Other current liabilities	558.01	753.14	562.50	760.79
(c)	Provisions	1,936.73	1,755.58	1,856.39	1,756.88
(d)	Current tax liabilities (Net)	450.53	155.60	450.59	160.41
	Total - Current Liabilities	**10,717.02**	**11,028.66**	**10,833.31**	**10,986.73**
	Total Equity and Liabilities	**29,210.72**	**27,933.38**	**29,109.40**	**27,690.12**

Note:

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

For and on behalf of Board of Directors of
Birla Precision Technologies Limited

T R Chadha & Co. LLP MUMBAI CHARTERED ACCOUNTANTS

BIRLA PRECISION TECHNOLOGIES LIMITED MUMBAI

Vedant Birla
Chairman (DIN: 03327691)

Date: 12th November, 2025
Place: Mumbai

Birla Precision Technologies Limited

UNAUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone				Consolidated			
		30th Sept 2025		30th Sept 2024		30th Sept 2025		30th Sept 2024	
A.	**CASH FLOW FROM OPERATING ACTIVITIES:**								
	Net profit before exceptional item, taxation and prior period adjustments		**1,064.55**		**320.91**		**1,049.38**		**214.23**
	Adjustments for:								
	Depreciation and Amortization	213.10		414.31		213.10		414.31	
	(Profit)/Loss on sale of Fixed Assets (Net)	(29.50)		(8.95)		(29.50)		(8.95)	
	Provision for Loans & Advances	-		89.60		-		-	
	Provision for Gratuity and Leave Salary	76.37		101.63534		76.37		101.63	
	Sundry Balances written back	-		(43.22)		-		(43.22)	
	Exchange difference on translation (Net)	(27.65)		6.84		(0.97)		(22.02)	
	Finance Costs	241.29		235.12		241.29		235.98	
	Adjustments for fair value losses (gains)	215.60		-		215.60		-	
	Provision for doubtful debts	-		-		-		-	
	Provision no longer required Written Back	-		-		-		-	
	Bad debts written off	-		-		-		-	
	Interest Income Received	(27.65)		(26.46)		(27.88)		(26.88)	
	Sub-total		661.56		768.88		688.01		650.85
	Operating Profit Before Working Capital Changes		**1,726.12**		**1,089.78**		**1,737.39**		**865.08**
	Adjustments for changes in working capital :								
	Inventories	(797.51)		981.81		(968.25)		815.42	
	Trade Receivables	(677.39)		(720.81)		(697.82)		(736.39)	
	Other Current Assets	415.51		(145.32)		388.13		(98.62)	
	Loans to employees and others	266.43		12.67		320.92		503.81	
	Other Financial Assets	(0.77)		(30.69)		(1.22)		(31.06)	
	Current Tax Assets	(4.86)		(1.28)		(5.38)		(5.39)	
	Trade Payables	161.75		(572.68)		74.56		(740.02)	
	Provisions	(93.77)		(397.46)		99.51		(409.13)	
	Other Financial Liabilities	66.15		7.51		66.90		13.67	
	Other Current Liabilities	(222.79)		(212.62)		(198.29)		(152.98)	
	Current Tax Liabilities	-		(100.00)		-		(99.99)	
	Income Tax Paid	-		-		-		-	
	Sub-total		(887.25)		(1,178.89)		(920.94)		(940.68)
	Net Cash Flow From Operating Activities After Exceptional Item......(A)		**838.85**		**(89.11)**		**816.45**		**(75.60)**
B.	**CASH FLOW FROM INVESTING ACTIVITIES:**								
	Payments made for Property, Plant and Equipment	(800.51)		(284.71)		(800.51)		(284.71)	
	Payments made for Intangible Assets	(100.37)		(0.99)		(100.37)		(0.99)	
	Proceeds from sale of Property, Plant and Equipment	284.68		109.08		284.68		109.08	
	Investments in subsidiaries and others	-		(600.01)		-		(600.01)	
	Interest Received	31.28		21.15		31.51		21.55	
	Sub-total		(584.92)		(755.48)		(584.69)		(755.08)
	Net Cash used for Investing Activities............ (B)		**(584.92)**		**(755.48)**		**(584.69)**		**(755.08)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES:**								
	Proceeds from Issue of shares at premium	-				-		-	
	Proceeds from share warrants application money at premium	1,152.00				1,152.00			
	Proceeds from Borrowings	(835.54)		483.48		(835.54)		483.48	
	Repayment of Borrowings	-		(17.47)		-		(17.47)	
	Payment of Dividend	-		-		-		-	
	Interest Paid	(241.29)		(235.12)		(242.20)		(235.98)	
	Sub-total		75.17		230.89		74.26		230.03
	Net Cash used for Financing Activities...........(C)		**75.17**		**230.89**		**74.26**		**230.03**
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		**329.10**		**(613.69)**		**306.02**		**(600.65)**
	Cash and Cash Equivalents as at 01.04.2025	**571.62**		**1,530.40**		**597.61**		**1,594.74**	
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	1,037.60		(649.75)		1,072.60		(699.75)	
		1,609.22		**880.64**		**1,670.21**		**894.99**	
	Cash and Cash Equivalents as at 30.09.2025	**1,938.32**	329.10	**266.95**	(613.69)	**1,976.24**	306.03	**294.34**	(600.65)
			1,938.32		**266.95**		**1,976.24**		**294.34**
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:		**0.00**		**0.00**		**0.00**		**0.00**
	Cash and Bank Balances		2,322.69		1,758.94		2,360.61		1,841.35
	Less:								
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months		384.37		1,491.99		384.37		1,547.01
	Cash and Cash Equivalents as at 30.09.2025		**1,938.32**		**266.95**		**1,976.24**		**294.34**

T R Chadha & Co. LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

BIRLA PRECISION TECHNOLOGIES LIMITED ★ MUMBAI

For and on behalf of Board of Directors of
Birla Precision Technologies Limited

Vedant Birla
Chairman (DIN: 03327691)

Place: Mumbai
Date: 12th November 2024