

Integrated Filing (Finance) Ind AS

Birla Precision Technologies Limited

General Information

Scrip code*	522105	
NSE Symbol*	NOTLISTED	
MSEI Symbol*	NOTLISTED	
ISIN*	INE372E01025	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	12-11-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-11-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	Second quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited	
Segment Reporting	Multi segment	
Description of single segment		
Start date of board meeting	12-11-2025	
Start time of board meeting	17:00:00	
End date of board meeting	12-11-2025	
End time of board meeting	17:50:00	
Whether cash flow statement is applicable on company	true	
Type of cash flow statement	Cash Flow Indirect	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable	
Whether the company has any related party?	true	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true	
Latest Date on which RPT policy is updated	02-08-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.birlaprecision.com/investor-section-policies.php	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	true	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false	Textual Information (1)

Text Block

Textual Information(1)	No Such Default
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	6,097.30	11,915.34
	Other income	76.85	83.50
	Total income	6,174.15	11,998.84
2	Expenses		
(a)	Cost of materials consumed	2,476.81	4,432.62
(b)	Purchases of stock-in-trade	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(582.00)	(496.94)
(d)	Employee benefit expense	1,327.92	2,624.81
(e)	Finance costs	110.91	241.29
(f)	Depreciation, depletion and amortisation expense	104.05	213.10
(g)	Other Expenses		
1	Other Expenses	2,102.47	3,919.40
	Total other expenses	2,102.47	3,919.40
	Total expenses	5,540.16	10,934.28
3	Total profit before exceptional items and tax	633.99	1,064.56
4	Exceptional items	0.00	0.00
5	Total profit before tax	633.99	1,064.56
6	Tax expense		
7	Current tax	135.41	294.92
8	Deferred tax	0.00	0.00
9	Total tax expenses	135.41	294.92
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	498.58	769.64
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	498.58	769.64
17	Other comprehensive income net of taxes	(215.60)	(215.60)
18	Total Comprehensive Income for the period	282.98	554.04
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,367.75	1,367.75
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.73	1.13
	Diluted earnings (loss) per share from continuing operations	0.73	1.13
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.73	1.13
	Diluted earnings (loss) per share from continuing and discontinued operations	0.73	1.13
24	Debt equity ratio	0.27	0.27

25	Debt service coverage ratio	6.71	5.41
26	Interest service coverage ratio	1.30	5.41
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
1 Segment Revenue (Income)		
(net sale/income from each segment should be disclosed)		
1 Tooling	6,009.21	11,743.86
2 Automotive Components	164.94	254.92
3 Other	0.00	0.05
Total Segment Revenue	6,174.15	11,998.83
Less: Inter segment revenue		
Revenue from operations	6,174.15	11,998.83
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Tooling	644.87	1,155.60
2 Automotive Components	(10.88)	(91.03)
3 Other	0.00	0.00
Total Profit before tax	633.99	1,064.57
i. Finance cost		
ii. Other Unallocable Expenditure net off Unallocable income		
Profit before tax	633.99	1,064.57
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Tooling	26,679.72	26,679.72
2 Automotive Components	2,252.37	2,252.37
3 Other	166.43	166.43
Total Segment Assets	29,098.52	29,098.52
Un-allocable Assets	112.21	112.21
Net Segment Assets	29,210.73	29,210.73
4 Segment Liabilities		
Segment Liabilities		
1 Tooling	8,925.79	8,925.79
2 Automotive Components	2,131.29	2,131.29
3 Other	11.43	11.43
Total Segment Liabilities	11,068.51	11,068.51
Un-allocable Liabilities	450.53	450.53
Net Segment Liabilities	11,519.04	11,519.04
Disclosure of notes on segments		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Other Comprehensive Income-Fair value change (loss)	(215.60)	(215.60)
Total Amount of items that will not be reclassified to profit and loss	(215.60)	(215.60)
2 Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income	(215.60)	(215.60)

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	6,939.51
Capital work-in-progress	803.77
Investment property	
Goodwill	0.00
Other intangible assets	75.61
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	1,431.40
Non-current financial assets	
Non-current investments	0.00
Trade receivables, non-current	
Loans, non-current	0.00
Other non-current financial assets	
Total non-current financial assets	0.00
Deferred tax assets (net)	
Other non-current assets	87.88
Total non-current assets	9,338.17
2 Current assets	
Inventories	6,285.90
Current financial asset	
Current investments	0.00
Trade receivables, current	5,754.71
Cash and cash equivalents	2,322.69
Bank balance other than cash and cash equivalents	40.17
Loans, current	2,182.45
Other current financial assets	988.26
Total current financial assets	11,288.28
Current tax assets (net)	112.21
Other current assets	2,186.16
Total current assets	19,872.55
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	29,210.72
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1,367.75
Other equity	16,323.95
Total equity attributable to owners of parent	17,691.70
Non controlling interest	
Total equity	17,691.70
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	802.00
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
Total Trade payable	
Other non-current financial liabilities	
Total non-current financial liabilities	802.00
Provisions, non-current	0.00
Deferred tax liabilities (net)	
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	802.00
Current liabilities	
Current financial liabilities	
Borrowings, current	3,999.00
Trade payables, current	

Company Results

	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,642.63
	Total Trade payable	3,642.63
	Other current financial liabilities	130.12
	Total current financial liabilities	7,771.75
	Other current liabilities	558.01
	Provisions, current	1,936.73
	Current tax liabilities (Net)	450.53
	Deferred government grants, Current	
	Total current liabilities	10,717.02
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	11,519.02
	Total equity and liabilities	29,210.72
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1,064.56
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	241.29
	Adjustments for decrease (increase) in inventories	(797.51)
	Adjustments for decrease (increase) in trade receivables, current	(677.39)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	410.65
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	265.66
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	161.75
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	(222.79)
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	213.10
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	(93.77)
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	66.15
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	0.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	0.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	215.60
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	(8.45)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(225.71)
	Net cash flows from (used in) operations	838.85
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	838.85
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	284.68
	Purchase of property, plant and equipment	800.51
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	100.37
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	0.00
	Interest received	31.28
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(584.92)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	1,152.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	835.54
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	241.29
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	75.17
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	329.10
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0.00
	Net increase (decrease) in cash and cash equivalents	329.10
	Cash and cash equivalents cash flow statement at beginning of period	1,609.22
	Cash and cash equivalents cash flow statement at end of period	1,938.32

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

												Additional transaction related entity.	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any incurred to corporate
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
1	Birla Precision Technologies Limited	Hilton Consultancy	Entities with joint control or significant influence over entity	Any other transaction	Prof & consul. Charges	10.00	Approved			3.96	0.00	0.00	
2	Birla Precision Technologies Limited	Vedant Birla	Director	Remuneration		70.00	Approved			29.34	4.80	4.87	
3	Birla Precision Technologies Limited	Birla Precision GMBH	Foreign Subsidiary	Advance		0.00	0.00			0.00	139.02	0.00	
4	Birla Precision Technologies Limited	Birla Precision GMBH	Foreign Subsidiary	Sale of goods or services		30.00	Approved			29.84	74.64	104.47	
5	Birla Precision Technologies Limited	Birla Precision USA	Foreign Subsidiary	Loan		0.00	0			0.00	89.60	89.60	
6	Birla Precision Technologies Limited	Birla Durotool Pvt. Ltd.	Wholly owned Subsidiary	Sale of goods or services		1,500.00	Approved			91.42	570.89	657.33	
7	Birla Precision Technologies Limited	Birla Durotool Pvt. Ltd.	Wholly owned Subsidiary	Sale of goods or services		500.00	Approved			11.40	64.12	52.71	
8	Birla Precision Technologies Limited	Birla Durotool Pvt. Ltd.	Wholly owned Subsidiary	Any other transaction	Loans & Advances	50.00	Approved			0.00	0.00	0.00	
9	Birla Precision Technologies Limited	Birla Engineering Pvt ltd	Wholly owned Subsidiary	Sale of goods or services		20.00	Approved			0.50	2.38	1.87	
10	Birla Precision Technologies Limited	Birla Engineering Pvt ltd	Wholly owned Subsidiary	Purchase of goods or services		20.00	Approved			0.00	0.00	0.00	
11	Birla Precision Technologies Limited	Birla Accucast Pvt. Ltd	Wholly owned Subsidiary	Any other transaction	Loans & Advances	0.00	_			0.00	1.72	1.72	
12	Birla Precision Technologies Limited	Zenith steel pipes & Ind ltd	Wholly owned Subsidiary	Loan		800.00	Approved			750.00	1,500.00	2,250.00	
13	Birla Precision Technologies Limited	Birla International Pvt ltd	Wholly owned Subsidiary	Any other transaction	Rent	423.41	Approved			184.02	29.21	0.00	
14	Birla Precision Technologies Limited	Yash society	Promoter Group	Investment		0.00	_			0.00	(900.00)	900.00	
Total value of transaction during the reporting period										1,100.48			

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)

Amount in (Lakhs)

Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	22-09-2025
Amount Raised	11,52,00,000.00
Report filed for Quarter ended	30-09-2025
Monitoring Agency	false
Monitoring Agency Name, if applicable	
Is there a Deviation / Variation in use of funds raised	false
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	
Comments of the Audit Committee after review	
Comments of the auditors, if any	

Objects for which funds have been raised and where there has been a deviation, in the following table:							
Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							

Signatory Details

Name of signatory	Ravinder Chander Prem
Designation of person	Managing Director
Place	Mumbai
Date	12-11-2025