

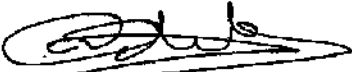
Birla Infrastructure and Constructions Pvt Ltd
Balance Sheet As At 31st March, 2022

(Amount in RS)

	2022	2021
	31.03.2022	31.03.2021
I. EQUITY AND LIABILITIES		
(1) Shareholder's Funds		
(a) Share Capital	100000	100000
(b) Reserves and Surplus	(196344)	(115776)
(3) Current Liabilities		
(a) Short-Term Borrowings	15431675	15174975
(b) Other Current Liabilities	16122198	16135418
Total Equity & Liabilities	31457529	31294617
II. ASSETS		
(1) Non-Current Assets		
(a) Non-current investments	31189571	31189571
(2) Current Assets		
(a) Cash & Cashequilent	49453	86152
(b) other current assets	218505	18894
Total Assets	31457529	31294617
NOTES TO ACCOUNTS		
Summary of Significant accounting policies	1	-
Other Notes on Financial statement form an integral part of these financial statements		


As per our Report of even date
 For M.L CHORARIA & ASSOCIATES
 Chartered Accountants
 FIRM REGISTRATION NO-113782W

For Birla Infrastructure and Constructions Pvt Ltd


 M.M CHORARIA
 PROPRIETOR
 Membership No. : 044180
 Place Mumbai
 Date:05.09.2022




 (Sheetal Redare)
 (Din:08293307)
 Director






 (Arun Singhi)
 (Din:00309207)
 Director

VOTN:- 22044180AYHA017739



Birla Infrastructure and Constructions Pvt Ltd
Profit & Loss Statement for the year ended 31st March, 2022

Particulars	2021	Year ended 31. March 2022	Year ended 31. March 2021
Revenue from Operations	-	2000000	200000
Consultancy Charges			-
Total Income		2000000	200000
Expenses:			
Employee Benefits Expense	8	432707	182510
Others Expenses	9	1647861	46745
Total expenses		2080568	229255
Profit/(Loss) before exceptional and extraordinary items and tax		(80568)	(29255)
Profit before tax		(80568)	(29255)
Tax Expenses			
Current Tax			-
Profit/(Loss) for the period		(80568)	(29255)
Earning per equity share:			
(1) Basic		(8.06)	(2.93)
Summary of Significant accounting policies	1		
Other Notes on the financial statements form an integral part of these financial statements			

<p>For M.L CHORARIA & ASSOCIATES Chartered Accountants FIRM REGISTRATION NO:113782W</p>  M.M CHORARIA PROPRIETOR Membership No. : 044180 Place Mumbai Date:05.09.2022 	<p align="center">For Birla Infrastructure and Constructions Pvt Ltd</p>  (Sheetal Kedare) (Din:08293307) Director	 (Arun Singh) (Din:00309207) Director
---	---	--

UDIN:- 22044780A4HA0I7739



Birla Infrastructure and Constructions Pvt Ltd

Notes Integral Part of the Balance Sheet as at 31st March, 2022

Note: 1. Share Capital

Particulars	As at 31.03.2022	As at 31.03.2021
<u>AUTHORIZED CAPITAL</u>		
10,000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
	1,00,000	1,00,000
<u>ISSUED CAPITAL</u>		
10000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
<u>Subscribed & Paid Up Capital</u>		
10000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
Total	1,00,000	1,00,000

Note: 1.1 A. The Reconciliation of the number of Shares outstanding is set out below:

Particulars	Equity Shares	Equity Shares
	Number	In Rupees
Equity Shares outstanding at the beginning of the year	10,000	100000
Add: Shares Issued during the year	-	-
Less: Shares bought back during the year	-	-
Shares outstanding at the end of the year	10000	100000

Note: 1.1 B

Name of Shareholders	As at 31st March, 2022	
	No. Of Shares Held	% of Holding
1. Shri Krishna Arpan Trust	9500 (9500)	95.00% (.95.00%)
3. Shri Krishna Darpan Trust	500 (500)	5.00% (.5.00%)
Total	10000	100.00%

(Figures in brackets is for previous year)

Note: 2 Reserves & Surplus

Particulars	As at 31.03.2022	As at 31.03.2021
Balance as per the Last Financial statement	(1,15,776)	(86,521)
Add: Profit for the period	(80,568)	(29,255)
Total	(1,96,344)	(1,15,776)



Note: 3 Short Term Borrowings

Particular	As at 31.03.2022	As at 31.03.2021
Birla Infrastructure Ltd	1,53,81,675	1,50,31,675
Shearsons Investment & Trading CO Pvt Ltd	50,000	50,000
Asian Distributors Pvt Ltd	-	93,300
Total	1,54,31,675	1,51,74,975

Note: 4 Other Current Liabilities

Particular	As at 31.03.2022	As at 31.03.2021
Sundry Creditors		
Shrinika infra limited	1,49,12,198	1,49,12,198
Godavari Corporation Pvt Ltd	12,00,000	12,00,000
Audit fees payable	10,000	5,000
Salary Payable	-	18,220
Total	1,61,22,198	1,61,35,418

Note: 6 Cash & Cash Equivalents

Particulars	As at 31.03.2022	As at 31.03.2021
Cash-in-Hand		
Cash Balance	1,671	4,653
Sub Total (A)	1,671	4,653
Bank Balance		
Current Accounts	47,782	81,499
Sub Total (B)	47,782	81,499
Sub Total (A+B)	49,453	86,152

Note: 7 Other Current assets

Particulars	As at 31.03.2022	As at 31.03.2021
Prepaid Expenses	3,505	3,894
Tax Deducted at Source (Previous year Rs.15000)	2,15,000	15,000
Total	2,18,505	18,894



Note: 8 Employee Benefits Expenses

Particulars	As at 31.03.2022	As at 31.03.2021
Salary, Bonus and Incentives	2,86,157	1,81,125
Staff Welfare	1,46,550	1,385
Total	4,32,707	1,82,510

Note:9 Others Expenses

Particulars	As at 31.03.2022	As at 31.03.2021
Audit fees & other remuneration	10000	5000
Printing & Stationery	221878	18458
Legal & Professional Fees	564000	4000
Postage & Telegram	340	-
Roc Filling fees	17539	6033
Repair & Maint	161637	-
General Charges	437006	-
Conveyance	119760	9335
Telephone Exp	9750	3600
Investment in Stuck		
Travelling Exp	104391	-
Bank charges	1560	319
Total	16,47,861	46,745



Note: 5 Non Current Investment

Particulars	As at March, 2022		As at March, 2021	
	No of Shares	Rs	No of Shares	Rs
Investment In Equity Instrument				
Quoted Fully Paid up				
Birla Bombay Private Limited	2,222	1,50,74,048	2,222	1,50,74,048
Asian Distributors Pvt Ltd	3,325	3,325	3,325	3,325
Vijay Puranjay Minerals Pvt Ltd	3,500	1,49,12,198	3,500	1,49,12,198
IDV Technology Solutions P Ltd	1,50,000	12,00,000	1,50,000	12,00,000
Total		3,11,89,571		3,11,89,571



BIRLA INFRASTRUCTURE AND CONSTRUCTIONS PVT. LTD.

CIN No. : U70102MH2014PTC259477

Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prathna Samaj, Mumbai - 400 004
Tel. : 2386 5816 / 2382 0913 / 2382 8075 • Fax : 2385 8268 • Email : info@birlainternational.net

LIST OF SHAREHOLDERS AS ON 31ST MARCH, 2022

Sr. No	Name of the Shareholders	No of Shares	%
1	Shri Krishna Arpan Trust Address: 23, Birla Mansion No. 2, 1st Floor, D.D. Sathe Marg, Prathana Samaj, Mumbai - 400004. PAN No: APTS7034K	9500	95.00
2	Shri Krishna Darpan Trust Address: 23, Birla Mansion No.2, 1st Floor, D.D. Sathe Marg, Prathana Samaj, Mumbai - 400004. PAN No: AAQTS6013H	500	5.00
	Total	10000	100.00

For Birla Infrastructure and Constructions Private Limited


Arun Kumar Singhi
Director
DIN: 00309207



Birla Infrastructure and Constructions Pvt Ltd

Balance Sheet As At 31st March, 2021

(Amount in RS)


Particulars	Note no	As at 31.03.2021	As at 31.03.2020
I. EQUITY AND LIABILITIES			
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	1	100000	100000
(b) Reserves and Surplus	2	(115776)	(86521)
<u>(3) Current Liabilities</u>			
(a) Short-Term Borrowings	3	15174975	15131675
(b) Other Current Liabilities	4	16135418	16117198
Total Equity & Liabilities		31294617	31262352
II. ASSETS			
<u>(1) Non-Current Assets</u>			
(a) Non-current investments	5	31189571	31189571
<u>(2) Current Assets</u>			
(a) Cash & Cashequient	6	86152	68454
(b) other current assets	7	18894	4327
Total Assets		31294617	31262352
NOTES TO ACCOUNTS			
Summary of Significant accounting policies	1		
Other Notes on Financial statement form an integral part of these financial statements			

As per our Report of even date

For M.L CHORARIA & ASSOCIATES

Chartered Accountants

FIRM REGISTRATION NO-113782W



M.M CHORARIA

PROPRIETOR

Membership No. : 044180

Place Mumbai

Date: 5 NOV 2021




For Birla Infrastructure and Constructions Pvt Ltd



(Sheetal Kedar)

(Din:08293307)

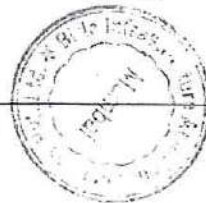
Director



(Arun Singh)

(Din:00309207)

Director




UDIN: 21044180 AAAA BD2623

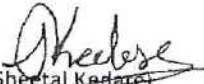
Birla Infrastructure and Constructions Pvt Ltd
Profit & Loss Statement for the year ended 31st March, 2021

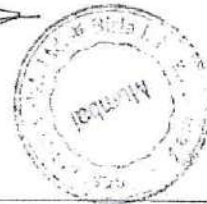
Particular	Note No	Year ended 31, March, 2021	Year ended 31, March, 2020
Revenue from Operations	-	200000	-
Total Revenue		200000	-
Expenses:			
Employee Benefits Expense	8	182510	-
Others Expenses	9	46745	18426
Total expenses		229255	(18426)
Profit/(Loss) before exceptional and extraordinary items and tax		(229255)	(18426)
Profit before tax		(29255)	(18426)
Tax Expenses			
Current Tax			
Profit/(Loss) for the period		(29255)	(18426)
Earning per equity share:			
(1) Basic		(2.93)	(1.84)
Summary of Significant accounting policies Other Notes on the financial statements form an integral part of these financial statements	1		

For M.L CHORARIA & ASSOCIATES
Chartered Accountants
FIRM REGISTRATION NO-113782W

For Birla Infrastructure and Constructions Pvt Ltd


M.M CHORARIA
PROPRIETOR
Membership No. : 044180
Place Mumbai
Date: 5 NOV 2021


(Sheetal Kedar)
(Din:08293307
Director




(Arun Singhi)
(Din:00309207)
Director

UDIN: 21044180-AAAAABD 2623

Birla Infrastructure and Constructions Pvt Ltd

Notes Integral Part of the Balance Sheet as at 31st March, 2021

Note: 1. Share Capital

Particulars	As at 31.03.2021	As at 31.03.2020
AUTHORIZED CAPITAL		
10,000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
	1,00,000	1,00,000
ISSUED CAPITAL		
10000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
Subscribed & Paid Up Capital		
10000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
Total	1,00,000	1,00,000

Note: 1.1 A. The Reconciliation of the number of Shares outstanding is set out below:

Particulars	Equity Shares	Equity Shares
	Number	In Rupees
Equity Shares outstanding at the beginning of the year	10,000	100000
Add: Shares Issued during the year	-	-
Less: Shares bought back during the year	-	-
Shares outstanding at the end of the year	10000	100000

Note: 1.1 B

Name of Shareholders	As at 31st March, 2021	
	No. Of Shares Held	% of Holding
1. Shri Krishna Arpan Trust	9500 (9500)	95.00% (95.00%)
3. Shri Krishna Darpan Trust	500 (500)	5.00% (5.00%)
Total	10000	100.00%

(Figures in brackets is for previous year)

Note: 2 Reserves & Surplus

Particulars	As at 31.03.2021	As at 31.03.2020
Balance as per the Last Financial statement	(86,521)	(68,095)
Add: Profit for the period	(29,255)	(18,426)
Total	(1,15,776)	(86,521)



Note: 3 Short Term Borrowings

Particular	As at 31.03.2021	As at 31.03.2020
Birla Infrastructure Ltd	1,50,31,675	1,50,81,675
Shearsons Investment & Trading CO Pvt Ltd	50,000	50,000
Asian Distributors Pvt Ltd	93,300	-
Total	1,51,74,975	1,51,31,675

Note: 4 Other Current Liabilities

Particular	As at 31.03.2021	As at 31.03.2020
<u>Sundry Creditors</u>		
Shrinika infra limited	1,49,12,198	1,49,12,198
Godavari Corporation Pvt Ltd	12,00,000	12,00,000
Audit fees payable	5,000	5,000
Salary Payable	18,220	-
Total	1,61,35,418	1,61,17,198

Note: 6 Cash & Cash Equivalents

Particulars	As at 31.03.2021	As at 31.03.2020
<u>Cash-in-Hand</u>		
Cash Balance	4,653	17,328
Sub Total (A)	4,653	17,328
<u>Bank Balance</u>		
Current Accounts	81,499	51,126
Sub Total (B)	81,499	51,126
Sub Total (A+B)	86,152	68,454

Note: 7 Other Current assets

Particulars	As at 31.03.2021	As at 31.03.2020
Prepaid Expenses	3,894	4,327
Tax Deducted at Source (Previous year Rs.Nil)	15,000	-
Total	18,894	4,327



Note: 8 Employee Benefits Expenses

Particulars	As at 31.03.2021	As at 31.03.2020
Salary, Bonus and Incentives	1,81,125	-
Staff Welfare	1,385	-
Total	1,82,510	-

Note:9 Others Expenses

Particulars	As at 31.03.2021	As at 31.03.2020
Audit fees & other remuneration	5000	5000
Printing & Stationery	18458	700
Photocopy Chgs	-	422
Legal & Professional Fees	4000	4000
Roc Filling fees	6033	8156
Conveyance	9335	-
Telephone Exp	3600	-
Bank charges	319	148
Total	46,745	18,426



Note: 5 Non Current Investment

Particulars	As at March,2021		As at March,2020	
	No of Shares	Rs	No of Shares	Rs
Investment in Equity Instrument				
Quoted Fully Paid up				
Birla Bombay Private Limited	2,222	1,50,74,048	2,222	1,50,74,048
Asian Distributors Pvt Ltd	3,325	3,325	3,325	3,325
Vijay Puranjay Minerals Pvt Ltd	3,500	1,49,12,198	3,500	1,49,12,198
IDV Technology Solutions P Ltd	1,50,000	12,00,000	1,50,000	12,00,000
Total		3,11,89,571		3,11,89,571



BIRLA INFRASTRUCTURE AND CONSTRUCTIONS PVT. LTD.

CIN No. : U70102MH2014PTC259477

Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prathna Samaj, Mumbai - 400 004.
Tel : 2386 5816 / 2382 0913 / 2382 8075 • Fax : 2385 8268 • Email : info@birlainternational.net

LIST OF SHAREHOLDERS AS ON 31ST MARCH, 2021

Sr. No	Name of the Shareholders	No of Shares	%
1	Shri Krishna Arpan Trust Address: 23, Birla Mansion No. 2, 1st Floor, D.D. Sathe Marg, Prathana Samaj, Mumbai - 400004. PAN No: AAPTS7034K	9500	95.00
2	Shri Krishna Darpan Trust Address: 23, Birla Mansion No.2, 1st Floor, D.D. Sathe Marg, Prathana Samaj, Mumbai - 400004. PAN No: AAQTS6013H	500	5.00
	Total	10000	100.00

For Birla Infrastructure and Constructions Private Limited

*
Arun Kumar Singhi
Director
DIN: 00309207



Birla Infrastructure and Constructions Pvt Ltd
Balance Sheet As At 31st March, 2020

(Amount in RS)

Particulars	Note no	As at 31.03.2020	As at 31.03.2019
I. EQUITY AND LIABILITIES			
(1) Shareholder's Funds			
(a) Share Capital	1	100000	100000
(b) Reserves and Surplus	2	(86521)	(68095)
(3) Current Liabilities			
(a) Short-Term Borrowings	3	15131675	15125000
(b) Other Current Liabilities	4	16117198	16117198
Total Equity & Liabilities		31262352	31274103
II. ASSETS			
(1) Non-Current Assets			
(a) Non-current investments	5	31189571	31189571
(2) Current Assets			
(a) Cash & Cashequilent	6	68454	79724
(b) other current assets	7	4327	4808
Total Assets		31262352	31274103
NOTES TO ACCOUNTS			
Summary of Significant accounting policies	1	-	
Other Notes on Financial statement form an integral part of these financial statements			

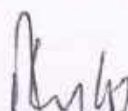
As per our Report of even date
 For M.L CHORARIA & ASSOCIATES
 Chartered Accountants
 FIRM REGISTRATION NO-113782W

For Birla Infrastructure and Constructions Pvt Ltd


M.M CHORARIA
 PROPRIETOR
 Membership No. : 044180
 Place Mumbai
 Date: **4 DEC 2020**




Sheetal Kedare
 (Din:08293307)
 Director


Arun Singhi
 (Din:00309207)
 Director



UDIN:20044180AAAAAJ4519

Birla Infrastructure and Constructions Pvt Ltd
Profit & Loss Statement for the year ended 31st March, 2020

Particular	Note No	Year ended 31, March, 2020	Year ended 31, March, 2019
Revenue from operations		-	-
Total Revenue		-	-
Expenses:			
Audit fees & other remuneration		5000	5000
Printing & Stationery		700	1982
Photocopy Chgs		422	620
Legal & Professional Fees		4000	
Roc Filling fees		8156	5934
Bank charges		148	148
Total expenses		18426	(13684)
Profit /(Loss) before exceptional and extraordinary items and tax		(18426)	(13684)
Profit before tax		(18426)	(13684)
Tax Expenses			
Current Tax			-
Profit/(Loss) for the period		(18426)	(13684)
Earning per equity share:			
(1) Basic		(1.84)	(1.37)
Summary of Significant accounting policies Other Notes on the financial statements form an integral part of these financial statements	1		

For M.L CHORARIA & ASSOCIATES
Chartered Accountants
FIRM REGISTRATION NO-113782W

M.M Choraria
M.M CHORARIA
PROPRIETOR
Membership No. : 044180
Place Mumbai
Date: 4 DEC 2020



Sheetal Kedare
Sheetal Kedare
(Din:08293307)
Director

Arun Singh
Arun Singh
(Din:00309207)
Director

For Birla Infrastructure and Constructions Pvt Ltd

UDIN: 20044180AAAAAJ4519



Birla Infrastructure and Constructions Pvt Ltd

Notes Integral Part of the Balance Sheet as at 31st March, 2020

Note: 1. Share Capital

Particulars	As at 31.03.2020	As at 31.03.2019
AUTHORIZED CAPITAL		
10,000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
	1,00,000	1,00,000
ISSUED CAPITAL		
10000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
Subscribed & Paid Up Capital		
10000 Equity Shares of Rs.10 each.	1,00,000	1,00,000
Total	1,00,000	1,00,000

Note: 1.1 A. The Reconciliation of the number of Shares outstanding is set out below:

Particulars	Equity Shares	Equity Shares
	Number	In Rupees
Equity Shares outstanding at the beginning of the year	10,000	100000
Add: Shares Issued during the year	-	-
Less: Shares bought back during the year	-	-
Shares outstanding at the end of the year	10000	100000

Note: 1.1 B

Name of Shareholders	As at 31st March, 2020	
	No. Of Shares Held	% of Holding
1. Vedant Birla	0	0.00%
	(9500)	95.00%
2. Shri Krishna Arpan Trust	9500	95.00%
	0	0.00%
3. Shri Krishna Darpan Trust	500	5.00%
	0	
4. Nirvaan Birla	0	0.00%
	(500)	5.00%
Total	10000	100

(Figures in brackets is for previous year)



Note: 2 Reserves & Surplus

Particulars	As at 31.03.2020	As at 31.03.2019
Balance as per the Last Financial statement	(68,095)	(54,411)
Add: Profit for the period	(18,426)	(13,684)
Total	(86,521)	(68,095)

Note: 3 Short Term Borrowings

Particular	As at 31.03.2020	As at 31.03.2019
Birla Infrastructure Ltd	1,50,81,675	1,50,75,000
Shearsons Investment & Trading CO Pvt Ltd	50,000	50,000
Total	1,51,31,675	1,51,25,000

Note: 4 Other Current Liabilities

Particular	As at 31.03.2020	As at 31.03.2019
<u>Sundry Creditors</u>		
Shrinika infra limited	1,49,12,198	1,49,12,198
Godavari Corporation Pvt Ltd	12,00,000	12,00,000
Audit fees payable	5,000	5,000
Total	1,61,17,198	1,61,17,198

Note: 6 Cash & Cash Equivalents

Particulars	As at 31.03.2020	As at 31.03.2019
<u>Cash-in-Hand</u>		
Cash Balance	17,328	18,450
Sub Total (A)	17,328	18,450
<u>Bank Balance</u>		
Current Accounts	51,126	61,274
Sub Total (B)	51,126	61,274
Sub Total (A+B)	68,454	79,724

Note: 7 Other Current assets

Particulars	As at 31.03.2020	As at 31.03.2019
Prepaid Expenses	4,327	4,808
Total	4,327	4,808



Note: 5 Non Current Investment

Particulars	As at March,2020		As at March,2019	
	No of Shares	Rs	No of Shares	Rs
Investment in Equity Instrument				
Quoted Fully Paid up				
Birla Bombay Private Limited	2,222	1,50,74,048	2,222	1,50,74,048
Asian Distributors Pvt Ltd	3,325	3,325	3,325	3,325
Vijay Puranjay Minerals Pvt Ltd	3,500	1,49,12,198	3,500	1,49,12,198
IDV Technology Solutions P Ltd	1,50,000	12,00,000	1,50,000	12,00,000
Total		3,11,89,571		3,11,89,571



BIRLA INFRASTRUCTURE AND CONSTRUCTIONS PVT. LTD.

CIN No. : U70102MH2014PTC259477

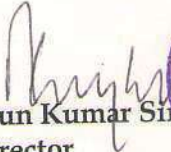
23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prathana Samaj, Mumbai - 400 004.
Tel. : 2386 7498 / 2387 6489 • Fax : 2385 8269 • E-mail : birlainternational@mtnl.net.in

info@birlainternational.net

List of Shareholders as on 31st March, 2020

Sr. No	Name of the Shareholders	No of Shares	%
1	Shri Krishna Arpan Trust Address: 23, Birla Mansion No. 2, 1st Floor, D.D. Sathe Marg, Prathana Samaj, Mumbai - 400004. PAN No: AAPTS7034K	9500	95.00
2	Shri Krishna Darpan Trust Address: 23, Birla Mansion No.2, 1st Floor, D.D. Sathe Marg, Prathana Samaj, Mumbai - 400004. PAN No: AAQTS6013H	500	5.00
	Total	10000	100.00

For Birla Infrastructure and Constructions Private Limited


Arun Kumar Singhi
Director
DIN: 00309207



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
	Total Comprehensive Income for the Period (IX + X)	(110.43)	408.59	974.97	1,442.12	1,166.35	(156.60)	353.59	974.97	1,321.12	1,166.35
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	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 :**
- 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.
 - 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 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.
 - 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.
 - 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.
 - The Company has domestic subsidiaries namely Birla Engineering Private Limited, Birla Accucast Private Limited and has incorporated 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.
 - 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
Vedant Birla
Vedant Birla
Chairman & Managing Director
DIN: 03327691

Date: 26th May, 2023
Place: Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

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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	10,521.95	11,843.08		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:**
- 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).
 - 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 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.
 - 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.
 - 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.
 - 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.



and on behalf of the Board of Directors

Vedant Birla
 Vedant Birla
 Chairman & Managing Director
 DIN: 03327691

Date: 26th May, 2023
 Place: Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

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

Sr. No.	Particulars	Standalone					Consolidated					(Rs. in Lakhs)
		Quarter Ended		Year Ended	Year Ended	Quarter Ended		Year Ended	Year Ended			
		31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited	31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 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.

Date : 26th May, 2023
Place : Mumbai



For and on behalf of the Board of Directors

(Signature)
Vedant Birla
Chairman & Managing Director
DIN: 03327691

Birla Precision Technologies Limited

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Standalone and Consolidated Balance Sheet as at 31st March 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 31st March 2023 Audited	As at 31st March 2022 Audited	As at 31st March 2023 Audited	As at 31st March 2022 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.

Date: 26th May, 2023

Place: Mumbai



On behalf of the Board of Directors

Vedant Birla

Chairman & Managing Director

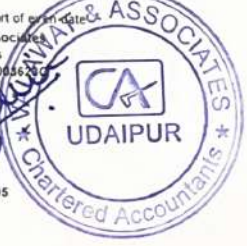
DIN: 03327691

Birla Precision Technologies Limited
Cash Flow Statement for the year ended 31st March, 2023

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		2022-23	2021-22	2022-23	2021-22
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net profit before exceptional item, taxation and prior period adjustments		1131.17	1,944.02	1131.17
	Adjustments for:	2,065.02			
	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	1057.68
	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)
	Operating Profit Before Working Capital Changes	364.13	2552.38	364.74	2552.38
	Sub-total				
	Adjustments for changes in working capital:	2,429.15	3683.55	2,308.76	3683.55
	Inventories				
	Trade Receivables	(313.82)	(1,270.42)	(322.83)	(1,270.42)
	Other Current Assets	(429.01)	(833.02)	(415.53)	(833.02)
	Trade Payables	986.49	296.57	986.49	296.57
	Provisions	420.61	467.16	421.60	467.16
	Other Financial Liabilities	17.71	(231.04)	17.71	(231.04)
	Loans to employees and others	4.02	1.25	4.02	1.25
	Other Current Liabilities	696.51	123.71	826.95	(8.22)
	Other Financial Assets	(824.74)	0.25	(822.95)	123.71
	Current Tax Assets	(79.13)	(12.28)	(82.99)	0.25
	Income Tax Paid	(26.90)	(17.45)	(26.90)	(17.45)
	Sub-total				
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)	242.97	(1,462.98)	377.50	(1,483.49)
B.	CASH FLOW FROM INVESTING ACTIVITIES:				
	Payments made for Property, Plant and Equipment				
	Payments made for Intangible Assets	(3,218.34)	(1,752.68)	(3,218.34)	(1,752.68)
	Proceeds from sale of Property, Plant and Equipment	(7.01)	(7.23)	(7.01)	(7.23)
	Investments in subsidiaries and others	525.21	-	525.21	(15.00)
	Interest Received	(7.50)	(38.51)	(7.50)	86.90
	Sub-total				
	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				
	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)	497.15	(769.05)	496.88	(769.05)
	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
	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				
	Less:	2536.93	2,037.55	2553.80	2,040.55
	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 firm dated 25th May 2023
For M/s. Valawat & Associates
Chartered Accountants
Firm Registration No. 001620

Jinendra Jain
Partner
Membership No. 072995



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