

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	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	23-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	16-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date of board meeting	23-05-2025
Start time of board meeting	17:00:00
End date of board meeting	23-05-2025
End time of board meeting	19:30:00
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	Declaration of unmodified opinion

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	01-01-2025	01-04-2024
	Date of end of reporting period	31-03-2025	31-03-2025
	Whether results are audited or unaudited	Audited	Audited
	Nature of report standalone or consolidated	Consolidated	Consolidated
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	5,417.32	21,356.59
	Other income	95.35	245.36
	Total income	5,512.67	21,601.95
2	Expenses		
(a)	Cost of materials consumed	1,849.62	5,331.97
(b)	Purchases of stock-in-trade	53.84	452.63
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(327.62)	667.47
(d)	Employee benefit expense	1,314.35	5,157.53
(e)	Finance costs	187.89	571.58
(f)	Depreciation, depletion and amortisation expense	86.42	658.65
(g)	Other Expenses		
1	Other Expenses	1,901.77	7,917.04
	Total other expenses	1,901.77	7,917.04
	Total expenses	5,066.27	20,756.87
3	Total profit before exceptional items and tax	446.40	845.08
4	Exceptional items	0.00	0.00
5	Total profit before tax	446.40	845.08
6	Tax expense		
7	Current tax	79.55	259.94
8	Deferred tax	0.00	0.00
9	Total tax expenses	79.55	259.94
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	366.85	585.14
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	366.85	585.14
17	Other comprehensive income net of taxes	32.07	32.07
18	Total Comprehensive Income for the period	398.92	617.21
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	398.92	617.21
	Total profit or loss, attributable to non-controlling interests	0.00	0.00
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	398.92	617.21
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0.00	0.00
21	Details of equity share capital		
	Paid-up equity share capital	1,319.75	1,319.75
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		13,814.13
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.56	0.89
	Diluted earnings (loss) per share from continuing operations	0.56	0.89
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	0.56	0.89
	Diluted earnings (loss) per share from continuing and discontinued operations	0.56	0.89
24	Debt equity ratio		

25	Debt service coverage ratio		
26	Interest service coverage ratio		
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		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1 Segment Revenue (Income)			
(net sale/income from each segment should be disclosed)			
1	Tooling	5,293.97	20,985.51
2	Automotive Components	218.09	605.96
3	Other	0.61	10.48
	Total Segment Revenue	5,512.67	21,601.95
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	5,512.67	21,601.95
2 Segment Result			
Profit (+) / Loss (-) before tax and interest from each segment			
1	Tooling	629.51	1,737.23
2	Automotive Components	4.78	(320.57)
3	Other	0.00	0.00
	Total Profit before tax	634.29	1,416.66
	i. Finance cost	187.89	571.58
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	446.40	845.08
3 (Segment Asset - Segment Liabilities)			
Segment Asset			
1	Tooling	25,722.84	25,722.84
2	Automotive Components	1,936.78	1,936.78
3	Other	166.42	166.42
	Total Segment Assets	27,826.04	27,826.04
	Un-allocable Assets	107.35	107.35
	Net Segment Assets	27,933.39	27,933.39
4 Segment Liabilities			
Segment Liabilities			
1	Tooling	10,784.56	10,784.56
2	Automotive Components	1,254.49	1,254.49
3	Other	11.46	11.46
	Total Segment Liabilities	12,050.51	12,050.51
	Un-allocable Liabilities	197.00	197.00
	Net Segment Liabilities	12,247.51	12,247.51
Disclosure of notes on segments			Textual Information(1)

Text Block

Textual Information(1)	(i) 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. (ii) Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.
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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	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss		
3 Amount of items that will be reclassified to profit and loss		
1 Other Comprehensive Income	32.07	32.07
Total Amount of items that will be reclassified to profit and loss	32.07	32.07
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	6,130.06
Capital work-in-progress	1,379.54
Investment property	0.00
Goodwill	0.00
Other intangible assets	2.09
Intangible assets under development	3.55
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	1,622.50
Trade receivables, non-current	0.00
Loans, non-current	0.00
Other non-current financial assets	0.00
Total non-current financial assets	1,622.50
Deferred tax assets (net)	0.00
Other non-current assets	26.30
Total non-current assets	9,164.04
2 Current assets	
Inventories	5,814.03
Current financial asset	
Current investments	0.00
Trade receivables, current	4,577.52
Cash and cash equivalents	2,054.58
Bank balance other than cash and cash equivalents	40.17
Loans, current	2,310.52
Other current financial assets	990.98
Total current financial assets	9,973.77
Current tax assets (net)	111.41
Other current assets	2,626.87
Total current assets	18,526.08
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	27,690.12
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	1,319.75
Other equity	14,366.13
Total equity attributable to owners of parent	15,685.88
Non controlling interest	0.00
Total equity	15,685.88
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	817.03
Trade payables, non-current	
(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	0.00
Total Trade payable	0.00
Other non-current financial liabilities	0.00
Total non-current financial liabilities	817.03
Provisions, non-current	200.48
Deferred tax liabilities (net)	0.00
Deferred government grants, Non-current	0.00
Other non-current liabilities	0.00
Total non-current liabilities	1,017.51
Current liabilities	
Current financial liabilities	

	Borrowings, current	4,819.52
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	204.34
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3,210.72
	Total Trade payable	3,415.06
	Other current financial liabilities	74.07
	Total current financial liabilities	8,308.65
	Other current liabilities	760.79
	Provisions, current	1,756.88
	Current tax liabilities (Net)	160.41
	Deferred government grants, Current	0.00
	Total current liabilities	10,986.73
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	12,004.24
	Total equity and liabilities	27,690.12
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Part I	
Blue color marked fields are non-mandatory.	
1 Statement of cash flows	
Cash flows from used in operating activities	
Profit before tax	845.08
2 Adjustments for reconcile profit (loss)	
Adjustments for finance costs	571.58
Adjustments for decrease (increase) in inventories	642.92
Adjustments for decrease (increase) in trade receivables, current	(431.18)
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(383.96)
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	(18.40)
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	110.61
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(170.56)
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	658.66
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
Adjustments for provisions, current	(116.09)
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	10.54
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	45.83
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
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)	(158.43)
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	669.86
Net cash flows from (used in) operations	1,514.94
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	1,514.94
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	900.01
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	114.75
Purchase of property, plant and equipment	1,086.13
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	0.99

	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	29.69
	Income taxes paid (refund)	750.50
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) investing activities	(2,593.19)
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	0.00
	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	1,372.34
	Repayments of borrowings	109.92
	Payments of lease liabilities	0.00
	Dividends paid	0.00
	Interest paid	571.78
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	(609.52)
	Net cash flows from (used in) financing activities	81.12
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(997.13)
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	(997.13)
	Cash and cash equivalents cash flow statement at beginning of period	1,594.74
	Cash and cash equivalents cash flow statement at end of period	597.61

Details of Impact of Audit Qualification

Whether results are audited or unaudited			Audited
Declaration of unmodified opinion or statement on impact of audit qualification			Declaration of unmodified opinion
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results			true
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Valawat and Associates	true	31-05-2028