

THAKUR, VAIDYANATH AIYAR & CO.  
Chartered Accountants  
New Delhi, Mumbai, Kolkatta, Patna,  
Chennai & Chandigarh

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## **INDEPENDENT AUDITOR'S REPORT**

**TO**  
**THE BOARD OF DIRECTORS OF**  
**BIRLA PRECISION TECHNOLOGIES LIMITED**

### **Report on the audit of the Financial Results**

We have audited the accompanying Quarterly and Year to date financial results of **BIRLA PRECISION TECHNOLOGIES LIMITED** (the "Company") for the quarter and year ended March 31, 2020 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations")

### **Opinion**

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information for the quarter and year ended March 31, 2020.

### **Basis of Opinion**

We conducted our audit in accordance with the Standards of Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013 (the Act). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter**

We draw attention to Note 9 of the Financial Results, which states the impact of Coronavirus (COVID-19) on the operations of the Company. Our opinion is not modified in respect of this matter.



## **Management's Responsibilities for the Financial Results**

The Financial Results have been prepared on the basis of the annual Ind AS financial statements. The Company's management and Board of Directors are responsible for the preparation of these financial results that gives a true and fair view of the net loss and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 and Regulation 52 of the Listing Regulations. The responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

## **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Financial Results as a whole is free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatements when its exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the Audit. We also

- Identify and assess the risks of material misstatements of the Financial Results, whether due to fraud or error, design and perform audit procedure responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosure are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Results, including the disclosure, and whether the Financial Results represents the underlying transactions and events in a manner that achieves fair presentation.

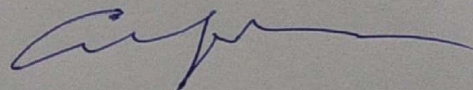
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and sufficient audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matter**

The Financial Results includes the results for the quarter ended March 31, 2020 being the balancing figure between the Audited figures in respect of the full financial year ended March 31, 2020 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Thakur, Vaidyanath Aiyar & Co.  
Chartered Accountants  
Firm Registration No.: 000038N



C.V. Parameswar  
Partner

Membership No.: 011541  
UDIN No. 20011541AAAAABT6681

Place: Mumbai  
Date: 30.07.2020



## 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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

(Rs. In Lakhs except for per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
	<b>Income</b>					
I	Revenue From Operations	3,685.11	4,848.52	5,256.87	17,349.62	21,465.06
II	Other Income	124.87	69.71	261.23	354.38	403.56
III	<b>Total Income (I+II)</b>	<b>3,809.98</b>	<b>4,918.23</b>	<b>5,518.10</b>	<b>17,704.00</b>	<b>21,868.62</b>
IV	<b>Expenses</b>					
	Consumption of raw materials and components	1,095.72	1,399.27	1,802.34	5,276.62	7,046.10
	Purchase of stock-in-trade	35.03	28.96	59.77	80.91	156.85
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(162.49)	679.53	(576.01)	(156.50)	(893.54)
	Employee benefits expense	1,106.48	1,067.87	1,216.90	4,510.47	4,408.76
	Finance costs	121.90	126.47	123.59	558.73	528.61
	Depreciation and amortisation expense	117.69	126.99	131.29	499.55	551.51
	Other expenses	1,577.56	1,482.29	2,782.95	6,930.71	9,162.59
	<b>Total Expenses (IV)</b>	<b>3,891.89</b>	<b>4,911.38</b>	<b>5,540.83</b>	<b>17,700.49</b>	<b>20,960.88</b>
V	<b>Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>(81.91)</b>	<b>6.85</b>	<b>(22.73)</b>	<b>3.51</b>	<b>907.74</b>
VI	Exceptional Items - Refer note 5	1,334.91	-	-	1,334.91	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>(1,416.82)</b>	<b>6.85</b>	<b>(22.73)</b>	<b>(1,331.40)</b>	<b>907.74</b>
VIII	<b>Tax expense:</b>					
	Current tax	(17.30)	1.75	(12.11)	1.20	60.50
	Provision of earlier period	-	-	-	-	-
	Mat credit entitlement	16.38	(1.40)	12.12	(1.20)	(57.57)
	Deferred tax	-	-	-	-	-
IX	<b>Profit/(Loss) for the period (VII - VIII)</b>	<b>(1,415.90)</b>	<b>6.50</b>	<b>(22.74)</b>	<b>(1,331.40)</b>	<b>904.81</b>
X	Other Comprehensive Income	(83.59)	-	(77.93)	(83.59)	(77.93)
	<b>Total Comprehensive Income for the Period (IX + X)</b>	<b>(1,499.49)</b>	<b>6.50</b>	<b>(100.67)</b>	<b>(1,414.99)</b>	<b>826.88</b>
XI	<b>(Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>					
	Paid-up equity share capital (Face value of ` 2/- each)	1,136.79	1,090.35	1,090.35	1,136.79	1,090.35
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	8,888.37	10,181.22
XII	<b>Earnings per equity share</b>					
	Basic (Rs.)	(2.49)	0.01	(0.04)	(2.34)	1.66
	Diluted (Rs.)	(2.49)	0.01	(0.04)	(2.34)	1.66

## Notes :

- The above Financial Results of the Company for the quarter and year ended 31st March, 2020 were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th July 2020. 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.
- Effective from 22nd June, 2018 the Company has been in receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar. As this is not considered as an operating segment, the revenue under this project has been classified as "Other" for disclosure purposes.
- Other income for the year ended includes ` 184.50 lakhs receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar.
- Exceptional Items includes provision for diminution in value of advances / deposits of ` 1334.91 lakhs.
- Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.
- The Company has given a corporate guarantee to banks for a loan taken by a Group Company. In the legal case filed by Bank in DRT, Banks have not claimed any relief against the Company.
- The audited financial results for the three months ended March 31, 2020 and three months ended March 31, 2019 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.
- In March 2020, the World Health Organisation declared COVID-19 to be a pandemic. Consequent to this, Government of India declared a national lock down on March 24, 2020, which has impacted the business activities of the Company. The Company has been taking various precautionary measures to protect employees and their families from COVID- 19. The Company has assessed the impact of this pandemic on its business operations and has considered all relevant internal and external information available up to the date of approval of these financial statements, in determination of the recoverability and carrying value of property, plant and equipment, other intangible assets and in relation to other financial statement captions. The impact of COVID-19 pandemic on the overall economic environment being uncertain may affect the underlying assumptions and estimates used to prepare the Company's financial statements, which may differ from that considered as at the date of approval of these financial statements. The Company will continue to closely monitor any material changes to future economic conditions.
- In the matter of utilisation of proceeds of the public / right issue in 2007, the Company has been disclosing the position of the same each year. During the year ending 31st March 2020, the process of the full utilisation of the funds towards the Aurangabad Project has been completed and hence no further disclosure is required in this regard.

For and on behalf of the Board of Directors

Date: 30th July, 2020  
Place: MumbaiVEDANT  
BIRLAVedant Birla  
Chairman & Managing Director

## BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai - 400 004

Tel : +91 022 23825060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

## EXTRACT OF THE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

(Rs.in Lakhs, except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
		Audited	Unaudited	Audited	Audited	Audited
1	Total Income from operations	3809.98	4918.23	5518.10	17704.00	21868.62
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	(81.89)	6.85	(22.73)	3.51	907.74
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	(1,416.82)	6.85	(22.73)	(1,331.40)	907.74
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	(1,415.90)	6.50	(22.74)	(1,331.40)	904.81
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	(1,499.49)	6.50	(100.67)	(1,414.99)	826.88
6	Equity Share Capital	1136.79	1090.35	1090.35	1136.79	1090.35
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year				8888.37	10181.22
8	Earnings Per Share (Face value of ` 2/- each)					
	Basic (Rs.)	(2.49)	0.01	(0.04)	(2.34)	1.66
	Diluted (Rs.)	(2.49)	0.01	(0.04)	(2.34)	1.66

## Notes:

- The above is an extract of the detailed format for Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the financial results for the quarter and year ended 31st March, 2020 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.
- Effective from 22nd June, 2018 the Company has been in receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar. As this is not considered as an operating segment, the revenue under this project has been classified as "Other" for disclosure purposes.
- Total income from operations for the year ended includes ` 184.50 lakhs receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar.
- Exceptional Items includes provision for diminution in value of advances / deposits of ` 1334.91 lakhs.
- The company has given a Corporate Guarantee to banks for a loan taken by a Group Company. In the legal case filed by Bank in DRT, Banks have not claimed any relief against the Company.
- The above Financial Results of the Company for the quarter and year ended 31st March, 2020 were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th July 2020. The Statutory Auditor's have issued their report thereon.

For and on behalf of the Board of Directors

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Vedant Birla  
Chairman & Managing Director

Date: 30th July, 2020  
Place: Mumbai



Birla Precision Technologies Limited			
Cash Flow Statement for the year ended 31st March, 2020			
(Rs. in Lakhs)			
Sr. No.	Particulars	2019-20	2018-19
A.	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Net profit before exceptional item, taxation and prior period adjustments	3.51	907.74
	Adjustments for:		
	Depreciation and Amortization	499.55	551.51
	(Profit)/Loss on sale of Fixed Assets (Net)	(3.05)	-
	Fixed assets written off during the year	-	4.91
	Provision for Gratuity and Leave Salary	281.76	275.43
	Sundry Balances written back	-	(28.14)
	Provision no longer required Written Back	(24.63)	(57.87)
	Interest receivable written off	-	626.21
	Exchange difference on translation (Net)	25.91	40.77
	Finance Costs	558.73	528.61
	Bad debts written off	34.45	-
	Interest Income Received	(44.86)	(140.24)
	Sub-total	1327.86	1801.19
	Operating Profit Before Working Capital Changes	1331.37	2708.93
	Adjustments for changes in working capital :		
	Inventories	824.78	(1,932.43)
	Trade Receivables	1,045.47	279.73
	Other Current Assets	(501.01)	(328.44)
	Trade Payables	(874.65)	106.72
	Provisions	(1,358.46)	746.93
	Other Financial Liabilities	9.22	8.32
	Loans to employees and others	(661.66)	(722.97)
	Other Current Liabilities	413.92	117.09
	Current Tax Liabilities	(60.29)	-
	Other Non Current Assets	(371.70)	-
	Other Financial Assets	(5.53)	(20.69)
	Current Tax Assets	29.07	(19.06)
	Sub-total	(1,510.84)	(1,764.80)
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)	(179.47)	944.13
B.	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Payments made for Property, Plant and Equipment	(66.92)	(291.83)
	Payments made for Intangible Assets	(2.36)	(17.50)
	Proceeds from sale of Property, Plant and Equipment	4.11	0.11
	Interest Received	777.28	49.82
	Sub-total	712.11	(259.40)
	Net Cash used for Investing Activities.....(B)	712.11	(259.40)
C.	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Proceeds from Issue of shares at premium	168.58	150.00
	Proceeds from Borrowings	-	185.49
	Repayment of Borrowings	(206.81)	(157.30)
	Interest Paid	(558.73)	(528.61)
	Sub-total	(596.96)	(350.42)
	Net Cash used for Financing Activities.....(C)	(596.96)	(350.42)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)	(64.32)	334.31
	Cash and Cash Equivalents as at 01.04.2019	341.57	409.94
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	32.39	(402.68)
	Add: Decrease in Dividend accounts with bank	-	-
		373.96	7.26
	Cash and Cash Equivalents as at 31.03.2020	309.64	341.57
		309.64	341.57
	Reconciliation of Cash and Bank Balances given in Note No. 9 of Balance Sheet is as follows:		
	Cash and Bank Balances	630.58	895.28
	Less:		
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	520.94	553.71
	Cash and Cash Equivalents as at 31.03.2020	309.64	341.57

For and on behalf of Board of Directors

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Vedant Birla

Chairman & Managing Director

Place: Mumbai  
Date: 31.03.2020



Birla Precision Technologies Limited			
Balance sheet as at 31st March, 2020			
(Rs. in Lakhs)			
Sr. No.	Particulars	As at 31st March 2020	As at 31st March 2019
I	<b>ASSETS</b>		
	<b>NON-CURRENT ASSETS</b>		
(a)	Property, plant and equipment	3163.26	3143.33
(b)	Capital work-in-progress	10.54	48.68
(c)	Intangible assets	21.85	34.20
(d)	Intangible assets under development	1.40	-
(e)	Financial assets		
	(i) Loans	1.73	1.71
	(ii) Other Financial Assets	-	-
(f)	Other non-current assets	155.00	557.17
	<b>Total Non - Current Assets</b>	<b>3353.78</b>	<b>3785.09</b>
	<b>CURRENT ASSETS</b>		
(a)	Inventories	4472.07	5296.85
(b)	Financial assets		
	(i) Trade receivables	3217.70	4275.20
	(ii) Cash and cash equivalents	830.58	895.29
	(iii) Bank balances other than (ii) above	30.05	29.66
	(iv) Loans	5002.74	5304.30
	(v) Other Financial Assets	196.45	190.93
(c)	Other current assets	1568.44	1799.35
(d)	Current tax assets	107.74	135.62
	<b>Total - Current Assets</b>	<b>15425.77</b>	<b>17927.20</b>
	<b>Total Assets</b>	<b>18779.55</b>	<b>21712.29</b>
II	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
(a)	Equity share capital	1136.79	1090.35
(b)	Other equity	8888.37	10181.22
	<b>Total - Equity</b>	<b>10025.16</b>	<b>11271.57</b>
	<b>LIABILITIES</b>		
A	<b>Non-Current Liabilities</b>		
(a)	Financial liabilities		
	(i) Borrowings	69.96	73.70
(b)	Provisions	378.42	315.56
(c)	Deferred tax liabilities (Net)	-	-
	<b>Total Non - Current Liabilities</b>	<b>448.38</b>	<b>389.26</b>
B	<b>Current Liabilities</b>		
(a)	Financial liabilities		
	(i) Borrowings	2520.14	2658.78
	(ii) Trade payables	2542.49	3412.22
	(iii) Other financial liabilities	225.78	237.65
(b)	Other current liabilities	1266.23	876.63
(c)	Provisions	1696.25	2751.97
(d)	Current tax liabilities (Net)	55.12	114.21
	<b>Total - Current Liabilities</b>	<b>8306.01</b>	<b>10051.46</b>
	<b>Total Equity and Liabilities</b>	<b>18779.55</b>	<b>21712.29</b>

**Note:**

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

For and on behalf of the Board of Directors

Date: 30th July, 2020  
Place: Mumbai

VEDANT<sup>Digitally signed</sup>  
BIRLA<sup>by VEDANT BIRLA</sup>  
Date: 2020.07.30  
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Vedant Birla  
Chairman & Managing Director



**BIRLA PRECISION TECHNOLOGIES LIMITED**

**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020**

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1.	Segment Revenue					
	a) Tooling	2810.56	3886.81	3717.83	13179.23	14689.42
	b) Automotive Components	967.84	983.45	1750.64	4340.27	7080.92
	c) Other	31.58	47.97	49.63	184.50	98.28
	<b>Total</b>	<b>3809.98</b>	<b>4918.23</b>	<b>5518.10</b>	<b>17704.00</b>	<b>21868.62</b>
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment					
	a) Tooling	13.02	229.80	593.27	856.49	1682.93
	b) Automotive Components	(94.93)	(222.95)	(616.00)	(852.98)	(775.19)
	c) Other	-	-	-	-	-
	<b>Profit/(Loss) before exceptional item, comprehensive income and tax</b>	<b>(81.91)</b>	<b>6.85</b>	<b>(22.73)</b>	<b>3.51</b>	<b>907.74</b>
3.	Capital Employed (Segment assets less segment liabilities)					
	a) Tooling	9048.51	9316.63	9160.13	9048.51	9160.13
	b) Automotive Components	858.13	1955.79	2090.13	858.13	2090.13
	c) Other	65.89	35.19	(0.09)	65.89	(0.09)
	d) Un-allocable	52.63	48.46	21.40	52.63	21.40
	<b>Total</b>	<b>10025.16</b>	<b>11356.07</b>	<b>11271.57</b>	<b>10025.16</b>	<b>11271.57</b>

**Notes:**

- Effective from 1st April 2018, the Company has reclassified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.
- Effective from 22nd June, 2018 the Company has been in receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar. As this is not considered as an operating segment, the revenue under this project has been classified as "Other" for disclosure purposes.
- Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

For and on behalf of the Board of Directors

**VEDANT BIRLA**  
Digitally signed  
by VEDANT BIRLA  
Date: 2020.07.30  
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**Vedant Birla**  
Chairman & Managing Director



July, 2020  
Mumbai