



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

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Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
Birla Precision Technologies Limited

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying annual financial results of Birla Precision Technologies Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31st, 2024 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

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

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) 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 profit and other comprehensive income and other financial information for the Quarter and year ended 31st March 2024.

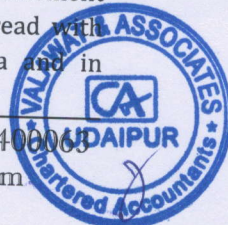
Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the 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.

Management's Responsibilities for the Financial Results

This statement which, includes financial results for the Quarter and year ended 31st March 2024 have been compiled from the annual audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian 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

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compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 standalone 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 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 Board of Directors 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

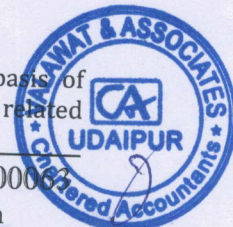
Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it 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 these standalone 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 misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures 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 Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related

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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 disclosures are inadequate, 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 standalone financial results, including the disclosures, and whether the financial results represent 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 significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

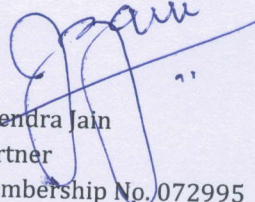
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

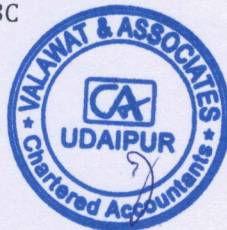
Other Matters

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 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. Our opinion is not modified in respect of this matter.

The standalone financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2024 on which we issued an unmodified audit opinion vide our report dated May 22, 2024.

For Valawat & Associates
Chartered Accountants
ICAI Firm Reg. No.: 003623C


Jinendra Jain
Partner
Membership No. 072995
Date: 22-05-2024



UDIN : 24072995BKAMPU6593

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Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

To,
The Board of Directors
Birla Precision Technologies Limited

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of Birla Precision Technologies Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (the holding company and its subsidiaries together referred to as "the group") for the quarter and year ended March 31, 2024 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate audited/reviewed financial statements/financial results/financial information of the subsidiaries, the statement:

- a) Includes the results of the following entities:
 - The Holding Company
 - Foreign subsidiaries
 - Birla Precision GMBH
 - Birla Precision USA Ltd
 - Indian Subsidiaries
 - Birla Engineering Private Limited
 - Birla Accucast Private Limited
 - Birla Durotools Private Limited
- b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c) gives 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 consolidated net profit and other comprehensive income and other financial information of the Group for the Quarter and Year ended 31st March 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group, in accordance with the 'Code of Ethics' issued by the Institute of Chartered

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Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the 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.

Management's Responsibilities for the Consolidated Financial Results

This statement which, includes financial results for the Quarter and year ended 31st March 2024, have been compiled from the annual audited financial statements. The Holding Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with the recognition and measurement principles laid down in Indian 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 of the Listing Regulations. The respective Board of Directors of the company included in the Group are also responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Director of the Holding company as aforesaid.

In preparing the Statement, the respective Board of Directors included in the Group are responsible for assessing the Group'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 Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the group are also responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

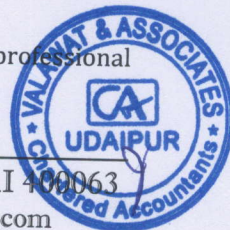
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it 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 these Statement.

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

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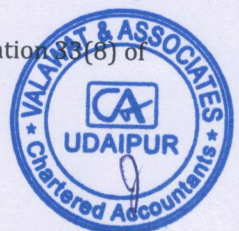
We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures 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. Under Section 143(3)(i) of the Act we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such 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 Directors' 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 Group'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 Statement or, if such disclosures are inadequate, 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the Group and its associates. We are independent auditors of only the holding company of the group. For other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 17(8) of the Listing Regulations, as amended, to the extent applicable.



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Other Matters

The accompanying Statement includes the audited financial results and other financial information, in respect of its three Indian subsidiaries. These financial statements and other information have been audited by other auditors whose reports have been furnished to us by the Management and our conclusion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of Regulation read with the Circulars, in so far as it relates to the aforesaid subsidiaries, are based on the reports of the other auditors and the procedures performed by us as stated under Auditor's Responsibilities paragraph above.

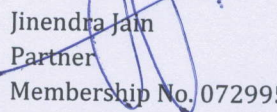
The accompanying Statement includes the audited financial results and other financial information, in respect of its two foreign subsidiaries. These financial statements / financial results have been certified by the respective Management and furnished to us by Holding Company's Management. Our conclusion, in so far as it relates to the amounts included in respect of aforesaid subsidiary, is based solely on such financial statements/ financial results. In our view and according to the information and explanations given to us by the Holding Company's Management, these financial statements/financial results are not material to the Group.

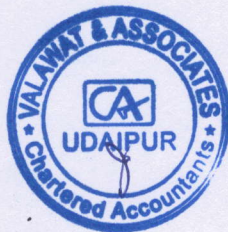
Our opinion on the consolidated financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors and reliance on these unaudited financial statements/ financial results of aforesaid subsidiary, as certified by the respective Management.

The Statement includes the results for the quarter ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 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. Our opinion is not modified in respect of this matter.

The consolidated financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited consolidated financial statements of the Group for the year ended March 31,2024 on which we issued an unmodified audit opinion vide our report dated May 22, 2024.

For Valawat & Associates
Chartered Accountants
ICAI Firm Reg. No.: 003623C


Jinendra Jain
Partner
Membership No. 072995
Date: 22-05-2024



UDIN : 24072995BKAMPV1783

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BIRLA PRECISION TECHNOLOGIES LIMITED

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

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STATEMENT OF STANDALONE AND CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2024

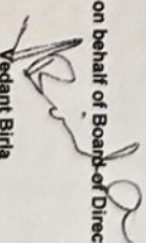
(Rs. in Lakhs except for per share data)

Sr. No.	Particulars	Standalone						Consolidated						
		Quarter Ended		Year Ended		Quarter Ended		Year Ended						
		31.03.2024 Audited	31.12.2023 Unaudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2024 Audited	31.12.2023 Unaudited	31.03.2023 Audited	31.03.2024 Audited	31.03.2023 Audited				
I	Income													
II	Revenue From Operations	6,098.99	6,728.87	6,474.21	22,577.18	25,336.53	6,090.66	6,696.66	6,474.99	22,553.69	25,330.41			
III	Other Income	86.85	38.56	433.01	201.08	1,034.21	87.70	38.56	433.01	202.13	1,034.21			
IV	Total Income (I+II)	6,185.84	6,767.43	6,907.22	22,778.26	26,370.74	6,178.36	6,735.22	6,908.00	22,755.82	26,364.62			
	Expenses													
	Consumption of raw materials and components	1,633.35	1,775.47	981.48	5,593.87	6,419.04	1,633.35	1,775.47	981.48	5,593.87	6,419.04			
	Purchase of stock-in-trade	479.50	138.19	379.87	986.54	1,367.86	541.77	165.92	379.87	1,076.54	1,367.86			
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(168.79)	(517.53)	783.38	(897.35)	(327.94)	(287.64)	(636.59)	783.83	(1,126.26)	(336.94)			
	Employee benefits expense	1,216.32	1,297.49	1,321.07	4,956.76	5,293.77	1,248.24	1,335.62	1,335.52	5,071.99	5,357.24			
	Finance costs	122.80	74.25	79.25	348.80	331.21	123.20	74.77	79.68	350.12	331.82			
	Depreciation and amortisation expense	148.96	162.38	174.27	649.02	462.01	148.96	162.38	174.27	649.02	462.01			
	Other expenses	2,555.37	2,912.80	2,666.00	9,340.65	10,759.77	2,595.84	2,945.02	2,718.66	9,461.81	10,819.57			
	Total Expenses (IV)	5,987.51	5,843.05	6,405.32	20,978.29	24,305.72	6,003.72	5,822.59	6,453.31	21,077.09	24,420.60			
V	Profit/(Loss) before exceptional items and tax (III - IV)	198.13	924.38	501.90	1,799.97	2,065.02	174.64	912.63	454.69	1,678.73	1,944.02			
VI	Exceptional Items													
VII	Profit/(Loss) before tax (V - VI)	198.13	924.38	501.90	1,799.97	2,065.02	174.64	912.63	454.69	1,678.73	1,944.02			
VIII	Tax expense:													
	Current tax	170.10	218.50	208.00	586.60	480.00	170.14	220.06	206.96	588.20	480.00			
	Provision of earlier period													
	Mat credit entitlement	147.23	-	318.13	147.23	56.70	147.23	-	318.13	147.23	56.70			
	Deferred tax													
IX	Profit/(Loss) for the period (VII - VIII)	(119.20)	705.88	(24.23)	1,066.14	1,528.32	(142.73)	692.57	(70.40)	943.30	1,407.32			
X	Other Comprehensive Income	(1.38)	-	(86.20)	(1.38)	(86.20)	(1.38)	-	(86.20)	(1.38)	(86.20)			
XI	Total Comprehensive Income for the Period (IX + X) (Comprising Profit / (Loss) and Other Comprehensive Income for the period)	(120.58)	705.88	(110.43)	1,064.76	1,442.12	(144.11)	692.57	(156.60)	941.92	1,321.12			
XII	Paid-up equity share capital (Face value of Rs. 2/- each) Reserves excluding revaluation reserves as per balance sheet of previous accounting year	1,319.75	1,305.42	1,305.42	13,440.42	11,984.07	1,319.75	1,305.42	1,305.42	13,196.59	11,984.08			
	Earnings per equity share													
	Basic (Rs.)	(0.18)	1.08	(0.04)	1.62	2.34	(0.22)	1.06	(0.11)	1.43	2.16			
	Diluted (Rs.)	(0.18)	1.08	(0.04)	1.62	2.34	(0.22)	1.06	(0.11)	1.43	2.16			

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 22nd May, 2024. 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 2024 and three months ended 31st March 2023 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.
- During the quarter ended 31st March 2024 the Board of Directors of the Company declared and paid interim dividend of Rs. 0.05 per share
- 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
Chairman & Managing Director

Date: 22nd May, 2024

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

Standalone and Consolidated Balance Sheet as at 31st March 2024

Sr. No.	Particulars	(Rs. in Lakhs)			
		Standalone		Consolidated	
		As at 31st March 2024 Audited	As at 31st March 2023 Audited	As at 31st March 2024 Audited	As at 31st March 2023 Audited
I	ASSETS				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	6,660.31	6,863.19	6,660.31	6,863.19
(b)	Capital work-in-progress	429.77	20.47	429.77	20.47
(c)	Intangible assets	5.61	11.12	5.61	11.12
(d)	Intangible assets under development	2.77	-	2.77	-
(e)	Financial assets				
	(i) Investments	747.01	746.01	722.50	722.50
	(ii) Loans	-	-	-	-
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	105.86	60.86	105.86	60.86
	Total Non - Current Assets	7,951.33	7,701.65	7,926.82	7,678.14
	CURRENT ASSETS				
(a)	Inventories	6,219.04	5,871.43	6,456.95	5,880.43
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	4,370.56	4,037.40	4,185.46	4,023.92
	(iii) Cash and cash equivalents	2,370.87	2,536.93	2,440.23	2,553.80
	(iv) Bank balances other than (iii) above	40.17	54.60	40.17	54.60
	(v) Loans	2,349.53	446.06	1,909.09	336.14
	(vi) Other Financial Assets	969.41	288.63	972.58	291.80
(c)	Other current assets	2,609.40	2,345.26	2,721.44	2,345.26
(d)	Current tax assets	108.05	305.32	108.05	305.32
	Total - Current Assets	19,037.03	15,885.63	18,833.97	15,791.27
	Total Assets	26,988.36	23,587.28	26,760.79	23,469.41
II	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity share capital	1,319.75	1,305.42	1,319.75	1,305.42
(b)	Fully convertible share warrants - (25% application money received)	552.00	-	552.00	-
(c)	Other equity	13,440.42	11,964.07	13,196.59	11,843.08
	Total - Equity	15,312.17	13,269.49	15,068.34	13,148.50
	LIABILITIES				
A	Non-Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	311.39	343.67	311.39	343.67
(b)	Provisions	191.70	306.66	191.70	306.66
(c)	Deferred tax liabilities (Net)	-	-	-	-
	Total Non - Current Liabilities	503.09	650.33	503.09	650.33
B	Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	4,062.74	2,897.38	4,062.74	2,897.72
	(ii) Trade payables	3,492.17	3,392.72	3,489.82	3,393.71
	(iii) Other financial liabilities	45.48	40.99	47.63	40.99
(b)	Other current liabilities	961.37	835.15	976.23	836.94
(c)	Provisions	1,928.44	1,964.88	1,928.44	1,964.88
(d)	Current tax liabilities (Net)	682.90	536.34	684.50	536.34
	Total - Current Liabilities	11,173.10	9,667.46	11,189.36	9,670.58
	Total Equity and Liabilities	26,988.36	23,587.28	26,760.79	23,469.41

Note:

During the quarter ended 31st March 2024, the Company has issued 34,50,000 Fully Convertible Share Warrants at an issue price of Rs. 64/- each pending allotment, 25% application money received.

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: 22nd May, 2024

Vedant Birla
Chairman & Managing Director

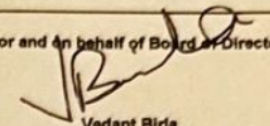
Sr. No.	Particulars	Standalone					Consolidated				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	
1.	Segment Revenue										
	a) Tooling	5,933.73	6,557.12	6,100.66	21,718.04	22,197.89	5,926.45	6,524.91	6,101.44	21,895.60	22,191.77
	b) Automotive Components	247.93	205.47	801.16	1,038.52	4,158.66	247.93	205.47	801.16	1,038.52	4,158.66
	c) Other	3.98	4.84	5.40	21.70	14.19	3.98	4.84	5.40	21.70	14.19
	Total	6,185.64	6,767.43	6,907.22	22,778.26	26,370.74	6,178.36	6,735.22	6,908.00	22,755.82	26,364.62
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment										
	a) Tooling	269.16	1,068.73	408.30	2,342.95	2,455.28	245.67	1,056.98	361.09	2,221.71	2,334.28
	b) Automotive Components	(71.03)	(144.35)	93.60	(542.98)	(390.26)	(71.03)	(144.35)	93.60	(542.98)	(390.26)
	c) Other	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	198.13	924.38	501.90	1,799.97	2,065.02	174.64	912.63	454.69	1,678.73	1,944.02
3.	Capital Employed (Segment assets less segment liabilities)										
	a) Tooling	15,273.19	13,852.74	12,952.40	15,273.19	12,952.40	15,029.36	13,632.44	12,831.41	15,029.36	12,831.41
	b) Automotive Components	645.03	719.38	425.38	645.03	425.38	645.03	719.38	425.38	645.03	425.38
	c) Other	144.48	143.38	122.73	144.48	122.73	144.48	143.38	122.73	144.48	122.73
	d) Un-allocable	(750.53)	(260.66)	(231.02)	(750.53)	(231.02)	(750.53)	(260.66)	(231.02)	(750.53)	(231.02)
	Total	15,312.17	14,454.84	13,269.49	15,312.17	13,269.49	15,068.34	14,234.54	13,148.50	15,068.34	13,148.50

Notes:

1 Effective from 1st April 2018, the Company has reclassified two reporting segments namely, 1. Tooling 2. Automotive Components as reporting segments under Ind AS 108.

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

For and on behalf of Board of Directors


 Vedant Birla
 Chairman & Managing Director

Date : 22nd May, 2024

Birla Precision Technologies Limited
Cash Flow Statement for the year ended 31st March, 2024

Sr. No.	Particulars	Standalone		(Rs. in Lakhs)	
		2023-24	2022-23	2023-24	2022-23
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net profit before exceptional item, taxation and prior period adjustments				
	Adjustments for:				
	Depreciation and Amortization		1,799.97		2,068.02
	(Profit)/Loss on sale of Fixed Assets (Net)	649.02		649.02	
	Sundry Balances written off	29.66	(433.22)	29.66	(433.22)
	Provision for Gratuity and Leave Salary	6.94	86.46	6.94	86.46
	Sundry Balances written back	242.35	364.62	242.35	364.62
	Exchange difference on translation (Net)	(55.30)	(410.68)	(55.30)	(410.68)
	Finance Costs	(10.39)	(11.47)	(10.39)	(11.47)
	Preoperative expenses written off	348.80	331.21	348.80	331.21
	Provision for doubtful debts	30.62	-	30.62	-
	Provision no longer required Written Back	80.08	-	80.08	-
	Bad debts written off	(39.76)	-	(39.76)	-
	Interest Income Received	-	0.32	-	0.32
	Sub-total	(40.00)	(25.12)	(40.02)	(25.12)
	Operating Profit Before Working Capital Changes		1,242.01		364.13
	Adjustments for changes in working capital :		3,041.98		2,429.16
	Inventories				
	Trade Receivables	(347.62)	(313.62)	(576.53)	(322.83)
	Other Current Assets	(409.05)	(429.01)	(237.43)	(415.53)
	Loans to employees and others	(266.24)	960.49	(398.28)	996.49
	Other Financial Assets	(1,902.47)	696.61	(1,671.95)	826.95
	Current Tax Assets	(680.78)	(79.13)	(680.78)	(82.29)
	Trade Payables	50.03	(26.90)	50.03	(26.90)
	Provisions	154.77	420.61	151.11	421.60
	Other Financial Liabilities	(355.37)	17.71	(355.37)	17.71
	Other Current Liabilities	4.49	4.02	6.64	4.02
	Current Tax Liabilities	125.47	(824.74)	138.54	(822.95)
	Income Tax Paid	(55.44)	-	(55.44)	-
	Sub-total	(384.60)	(208.77)	(384.60)	(208.77)
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)		(4,066.81)		242.97
B.	CASH FLOW FROM INVESTING ACTIVITIES:		(1,044.83)		2,672.12
	Payments made for Property, Plant and Equipment	(1,008.96)	(3,218.34)	(1,008.96)	(3,218.34)
	Payments made for intangible Assets	(26.73)	(7.01)	(26.73)	(7.01)
	Proceeds from sale of Property, Plant and Equipment	105.57	525.21	105.57	525.21
	Investments in subsidiaries and others	(1.00)	(7.50)	-	(7.50)
	Interest Received	31.48	56.78	31.48	56.78
	Sub-total		(899.64)		(2,650.88)
	Net Cash used for Investing Activities.....(B)		(899.64)		(2,650.88)
C.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Proceeds from Issue of shares at premium	458.56	-	458.56	-
	Proceeds from share warrants application money at premium	552.00	-	552.00	-
	Proceeds from Borrowings	1,165.36	1,027.47	1,165.36	1,027.81
	Repayment of Borrowings	(32.28)	(199.11)	(32.28)	(199.11)
	Payment of Dividend	(30.87)	-	(30.87)	-
	Interest Paid	(348.80)	(331.21)	(360.12)	(331.82)
	Sub-total		1,763.98		497.15
	Net Cash used for Financing Activities.....(C)		1,763.98		497.15
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(180.49)		518.39
	Cash and Cash Equivalents as at 01.04.2023	1,129.41	1,205.61	1,148.28	1,208.61
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	591.48	(594.59)	576.46	(594.59)
		1,710.89	611.02	1,722.74	614.02
	Cash and Cash Equivalents as at 31.03.2024	1,530.40	1,129.41	1,594.74	1,148.28
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:				
	Cash and Bank Balances	2,370.87	2,536.93	2,440.23	2,553.80
	Less:				
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	840.47	1,407.52	845.49	1,407.52
	Cash and Cash Equivalents as at 31.03.2024	1,530.40	1,129.41	1,594.74	1,148.28

For and on behalf of Board of Directors

Vedant Birla
Chairman & Managing Director

Date: 22nd May 2024

Date: May 22, 2024

To,
General Manager, Listing Department
BSE Limited,
Floor 25, P.J. Towers,
Dalal Street,
Mumbai-400001

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare and confirm that, M/s Valawat & Associates, Chartered Accountant, Statutory Auditors of the Company have issued Audit Report with unmodified opinion on Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2024.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Birla Precision Technologies Limited



Pankaj Kumar
Chief Financial Officer

Birla Precision Technologies Limited

Regd. Office: 23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai 400 004
Tel.: +91 022-23867498

E-mail : info@birlaprecision.com Website : www.birlaprecision.com

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