

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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. In Lakhs except for per share data)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
	Income								
I	Revenue From Operations	4,639.71	6,098.99	4,076.35	22,577.18	4,694.31	6,090.66	4,071.79	22,553.69
II	Other Income	84.34	86.65	19.45	201.08	86.37	87.70	19.45	202.13
III	Total Income (I+II)	4,724.05	6,185.64	4,095.80	22,778.26	4,780.68	6,178.36	4,091.24	22,755.82
IV	Expenses								
	Consumption of raw materials and components	773.35	1,633.35	1,012.82	5,593.87	773.35	1,633.35	1,012.82	5,593.87
	Purchase of stock-in-trade	0.76	479.50	77.24	986.54	66.67	541.77	77.24	1,076.54
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	681.37	(168.79)	(512.78)	(897.35)	647.97	(287.64)	(517.34)	(1,126.26)
	Employee benefits expense	1,150.09	1,216.32	1,151.82	4,956.76	1,183.79	1,248.24	1,190.35	5,071.99
	Finance costs	118.99	122.80	78.62	348.80	119.32	123.20	78.74	350.12
	Depreciation and amortisation expense	216.05	148.96	172.80	649.02	216.05	148.96	172.80	649.02
	Other expenses	1,609.67	2,555.37	1,845.82	9,340.65	1,653.58	2,595.84	1,865.83	9,461.81
	Total Expenses (IV)	4,550.28	5,987.51	3,826.34	20,978.29	4,660.73	6,003.72	3,880.44	21,077.09
V	Profit/(Loss) before exceptional items and tax (III - IV)	173.77	198.13	269.46	1,799.97	119.95	174.64	210.80	1,678.73
VI	Exceptional Items	89.60	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	84.17	198.13	269.46	1,799.97	119.95	174.64	210.80	1,678.73
VIII	Tax expense:								
	Current tax	51.60	170.10	47.25	586.60	51.60	170.14	46.91	588.20
	Provision of earlier period	-	-	-	-	-	-	-	-
	Mat credit entitlement	-	147.23	-	147.23	-	147.23	-	147.23
	Deferred tax	-	-	-	-	-	-	-	-
IX	Profit/(Loss) for the period (VII - VIII)	32.57	(119.20)	222.21	1,066.14	68.35	(142.73)	163.89	943.30
X	Other Comprehensive Income	-	(1.38)	-	(1.38)	-	(1.38)	-	(1.38)
	Total Comprehensive Income for the Period (IX + X)	32.57	(120.58)	222.21	1,064.76	68.35	(144.11)	163.89	941.92
XI	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)								
	Paid-up equity share capital (Face value of Rs. 2/- each)	1319.75	1,319.75	1305.42	1,319.75	1,319.75	1,319.75	1,305.42	1,319.75
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	13,440.42	-	13,440.42	-	13,196.59	-	13,196.59
XII	Earnings per equity share								
	Basic (Rs.)	0.05	(0.18)	0.34	1.62	0.10	(0.22)	0.25	1.43
	Diluted (Rs.)	0.05	(0.18)	0.34	1.62	0.10	(0.22)	0.25	1.43

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 14th August, 2024. The Statutory Auditor's have carried out a limited review of the above results pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulations 2015 and furnished 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.
- During the quarter, the Company has discontinued business of one of its foreign subsidiary namely Birla Precision USA Ltd. Exceptional Items in the Standalone financials include the provision made for the amount of advances made to the subsidiary.
- 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: 14th August, 2024

Place: Mumbai

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STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED 30TH JUNE, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2024	31.03.2024	30.06.2023	31.03.2024	30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited
1.	Segment Revenue								
	a) Tooling	4,515.36	5,933.73	3,835.08	21,718.04	4,571.99	5,926.45	3,830.52	21,695.60
	b) Automotive Components	204.70	247.93	254.44	1,038.52	204.70	247.93	254.44	1,038.52
	c) Other	3.99	3.98	6.28	21.70	3.99	3.98	6.28	21.70
	Total	4,724.05	6,185.64	4,095.80	22,778.26	4,780.68	6,178.36	4,091.24	22,755.82
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment								
	a) Tooling	259.58	269.16	336.57	2,342.95	205.76	245.67	277.91	2,221.71
	b) Automotive Components	(85.81)	(71.03)	(67.11)	(542.98)	(85.81)	(71.03)	(67.11)	(542.98)
	c) Other	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	173.77	198.13	269.46	1,799.97	119.95	174.64	210.80	1,678.73
3.	Capital Employed (Segment assets less segment liabilities)								
	a) Tooling	15,603.60	15,273.19	12,969.13	15,273.19	15,395.56	15,029.36	12,789.83	15,029.36
	b) Automotive Components	218.71	645.03	671.48	645.03	218.71	645.03	671.48	645.03
	c) Other	148.48	144.48	129.00	144.48	148.48	144.48	129.00	144.48
	d) Un-allocable	(626.04)	(750.53)	(277.91)	(750.53)	(626.04)	(750.53)	(277.91)	(750.53)
	Total	15,344.75	15,312.17	13,491.70	15,312.17	15,136.71	15,068.34	13,312.40	15,068.34

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.
- 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

(Handwritten Signature)

Vedant Birla
Chairman & Managing Director

Date : 14th August, 2024

Place : Mumbai



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

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

We have reviewed the accompanying statement of Unaudited Standalone financial results of Birla Precision Technologies Limited ("the Company") for the quarter ended June 30,2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Valawat & Associates,
Chartered Accountants,
FRN: 003623C


Jinendra Jain
Partner
M. No. 072995
UDIN : 24072995 BKAMTD4781



Date : 14/08/2024



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

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

We have reviewed the accompanying statement of Unaudited Consolidated financial results of Birla Precision Technologies Limited ("the Holding Company") and its subsidiary (the Holding Company and the Subsidiary together referred to as "the Group") for the Quarter ended June 30,2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

This statement includes the results of the following subsidiaries:

Foreign Subsidiary – Birla Precision USA Ltd. And Birla Precision GMBH

Indian Subsidiary – Birla Durotool Private Limited, Birla Engineering Private Limited and Birla Accucast Private Limited

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Valawat & Associates,

Chartered Accountants,

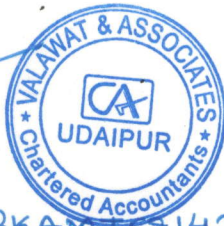
FRN: 003623C

Jinendra Jain
Partner

M. No. 072995

UDIN : 24072995BKAMTE8142

Date : 14/08/2024



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