

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathu Marg, Prarthana Samaj, Mumbai - 400 004
 Tel : +91 022 23828060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

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STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPT, 2024
 (Rs. In Lakhs except for per share data)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended		Half Year Ended		Year Ended		Quarter Ended		Half Year Ended		Year Ended	
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income												
I	Revenue From Operations	5,494.90	4,639.71	5,672.97	10,134.61	9,749.32	22,577.18	5,565.39	4,694.31	5,694.58	10,259.70	9,766.37	22,553.69
II	Other Income	15.42	84.34	56.42	99.76	75.87	201.08	(15.07)	86.37	56.42	71.30	75.87	202.13
III	Total Income (I+II)	5,510.32	4,724.05	5,729.39	10,234.37	9,825.19	22,778.26	5,550.32	4,780.68	5,751.00	10,331.00	9,842.24	22,755.82
IV	Expenses												
	Consumption of raw materials and components	1,394.38	773.35	1,172.23	2,167.73	2,185.05	5,593.87	1,394.38	773.35	1,172.23	2,167.73	2,185.05	5,593.87
	Purchase of stock-in-trade	10.76	0.76	291.61	11.52	368.85	986.54	135.64	66.87	291.61	202.31	368.85	1,076.54
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	169.26	681.37	301.75	850.83	(211.03)	(897.35)	97.88	647.97	315.31	745.85	(202.03)	(1,126.26)
	Employee benefits expense	1,267.70	1,150.09	1,291.13	2,417.79	2,442.95	4,956.76	1,324.26	1,183.79	1,297.78	2,508.05	2,488.13	5,071.99
	Finance costs	116.12	118.99	73.13	235.11	151.75	348.80	116.66	119.32	73.41	235.98	152.15	350.12
	Depreciation and amortisation expense	199.26	216.05	164.88	414.31	337.68	649.02	198.26	216.05	164.88	414.31	337.68	649.02
	Other expenses	2,117.10	1,609.67	2,026.66	3,726.77	3,872.48	9,340.65	2,188.96	1,653.58	2,055.12	3,842.54	3,920.95	9,461.81
	Total Expenses (IV)	5,273.58	4,550.28	5,321.39	9,823.86	9,147.73	20,978.29	5,466.04	4,860.73	5,370.34	10,116.77	9,250.78	21,077.09
V	Profit/(Loss) before exceptional items and tax (III - IV)	236.74	173.77	408.00	410.51	677.46	1,799.97	94.28	119.95	380.66	214.23	591.46	1,678.73
VI	Exceptional Items	-	89.60	-	89.60	-	-	-	-	-	214.23	591.46	1,678.73
VII	Profit/(Loss) before tax (V - VI)	236.74	84.17	408.00	320.91	677.46	1,799.97	94.28	119.95	380.66	214.23	591.46	1,678.73
VIII	Tax expense:												
	Current tax	38.12	51.60	150.75	89.72	198.00	586.60	38.12	51.60	151.09	89.72	198.00	588.20
	Provision of earlier period	-	-	-	-	-	147.23	-	-	-	-	-	147.23
	Mat credit entitlement	-	-	-	-	-	-	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) for the period (VII - VIII)	198.62	32.57	257.25	231.19	479.46	1,066.14	56.16	68.35	229.57	124.51	393.46	943.30
X	Other Comprehensive Income	-	-	-	-	-	(1.38)	-	-	-	-	-	(1.38)
XI	Total Comprehensive Income for the Period (IX + X)	198.62	32.57	257.25	231.19	479.46	1,064.76	56.16	68.35	229.57	124.51	393.46	941.92
	(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	1319.75	1305.42	1,319.75	1,319.75	1,319.75	1,305.42	1319.75	1,305.42	1,319.75
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	13,440.42	-	-	-	-	-	13,196.59
XII	Earnings per equity share												
	Basic (Rs.)	0.30	0.05	0.39	0.35	0.73	1.62	0.09	0.10	0.25	0.19	0.60	1.43
	Diluted (Rs.)	0.30	0.05	0.39	0.35	0.73	1.62	0.09	0.10	0.25	0.19	0.60	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 12th November, 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 Previous quarter the company has closed business of foreign subsidiary Birla Precision USA Ltd and after writing off balance transferred to exceptional items.
 - 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: 12th November, 2024
 Place: Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L28220MH1986PLC041214

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

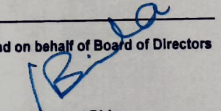
(Rs. in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue												
	a) Tooling	5,404.39	4,515.36	5,392.11	9,919.75	9,227.19	21,718.04	5,444.39	4,571.99	5,413.72	10,016.38	9,244.24	21,695.60
	b) Automotive Components	101.30	204.70	330.88	306.00	585.12	1,038.52	101.30	204.70	330.88	306.00	585.12	1,038.52
	c) Other	4.63	3.99	6.60	8.62	12.88	21.70	4.63	3.99	6.60	8.62	12.88	21.70
	Total	5,510.32	4,724.05	5,729.39	10,234.37	9,825.19	22,778.26	5,550.32	4,780.68	5,751.00	10,331.00	9,842.24	22,755.82
2.	Segment Results Profit(+)/(Loss)(-)												
	(before tax) from segment	298.19	259.58	668.49	557.77	1,005.06	2,342.95	155.73	205.76	641.15	361.48	919.06	2,221.71
	a) Tooling	(61.44)	(85.81)	(260.49)	(147.25)	(327.60)	(542.98)	(61.44)	(85.81)	(260.49)	(147.25)	(327.60)	(542.98)
	b) Automotive Components	-	-	-	-	-	-	-	-	-	-	-	-
	c) Other	-	-	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	236.74	173.77	408.00	410.52	677.46	1,799.97	94.28	119.95	380.66	214.23	591.46	1,678.73
3.	Capital Employed												
	(Segment assets less segment liabilities)	15,415.98	15,603.60	13,254.00	15,415.98	13,254.00	15,273.19	15,065.49	15,395.56	13,047.01	15,065.49	13,047.01	15,029.36
	a) Tooling	537.56	218.71	784.01	537.56	784.01	645.03	537.56	218.71	784.01	537.56	784.01	645.03
	b) Automotive Components	153.10	148.48	138.54	153.10	138.54	144.48	153.10	148.48	138.54	153.10	138.54	144.48
	c) Other	(563.29)	(626.04)	(427.60)	(563.29)	(427.60)	(750.53)	(563.29)	(626.04)	(427.60)	(563.29)	(427.60)	(750.53)
	d) Un-allocable												
	Total	15,543.36	15,344.75	13,748.95	15,543.36	13,748.95	15,312.17	15,192.86	15,136.71	13,541.96	15,192.86	13,541.96	15,068.34

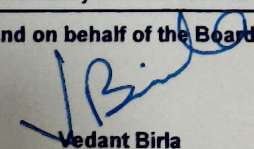
Notes:

- 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


Vedant Birla
 Chairman & Managing Director

Date : 12th November, 2024
Place : Mumbai

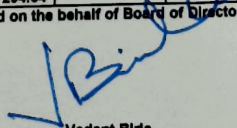
Birla Precision Technologies Limited					
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Standalone and Consolidated Balance Sheet as at 30th Sept 2024					
(Rs. in Lakhs)					
Sr. No.	Particulars	Standalone		Consolidated	
		As at 30th Sept 2024 Unaudited	As at 31st March 2024 Audited	As at 30th Sept 2024 Unaudited	As at 31st March 2024 Audited
I	ASSETS				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	6,286.62	6,660.31	6,286.62	6,660.31
(b)	Capital work-in-progress	586.89	429.77	586.89	429.77
(c)	Intangible assets	3.39	5.61	3.39	5.61
(d)	Intangible assets under development	3.55	2.77	3.55	2.77
(e)	Financial assets				
	(i) Investments	1,347.01	747.01	1,322.50	722.50
	(ii) Loans	-	-	-	-
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	85.23	105.86	85.23	105.86
	Total Non - Current Assets	8,312.69	7,951.33	8,288.18	7,926.82
	CURRENT ASSETS				
(a)	Inventories	5,237.23	6,219.04	5,641.53	6,456.95
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	5,093.16	4,370.56	4,921.85	4,185.46
	(iii) Cash and cash equivalents	1,758.94	2,370.87	1,841.35	2,440.23
	(iv) Bank balances other than (iii) above	40.17	40.17	40.17	40.17
	(v) Loans	2,247.26	2,349.53	1,405.28	1,909.09
	(vi) Other Financial Assets	1,000.10	969.41	1,003.64	972.58
(c)	Other current assets	2,760.07	2,609.40	2,820.06	2,721.44
(d)	Current tax assets	109.33	108.05	113.44	108.05
	Total - Current Assets	18,246.26	19,037.03	17,787.32	18,833.97
	Total Assets	26,558.95	26,988.36	26,075.50	26,760.79
II	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity share capital	1,319.75	1,319.75	1,319.75	1,319.75
(b)	Fully convertible share warrants - (25% application money received)	552.00	552.00	552.00	552.00
(c)	Other equity	13,671.61	13,440.42	13,321.11	13,196.59
	Total - Equity	15,543.36	15,312.17	15,192.86	15,068.34
	LIABILITIES				
A	Non-Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	294.43	311.39	294.43	311.39
(b)	Provisions	262.87	191.70	262.87	191.70
(c)	Deferred tax liabilities (Net)	-	-	-	-
	Total Non - Current Liabilities	557.30	503.09	557.30	503.09
B	Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	4,546.21	4,062.74	4,546.21	4,062.74
	(ii) Trade payables	2,919.50	3,492.17	2,701.04	3,489.82
	(iii) Other financial liabilities	53.00	45.48	61.30	47.63
(b)	Other current liabilities	748.74	961.37	823.25	976.23
(c)	Provisions	1,518.21	1,928.44	1,519.31	1,928.44
(d)	Current tax liabilities (Net)	672.63	682.90	674.23	684.50
	Total - Current Liabilities	10,458.29	11,173.10	10,325.34	11,189.36
	Total Equity and Liabilities	26,558.95	26,988.36	26,075.50	26,760.79
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					
 Vedant Birla Chairman & Managing Director					
Date: 12th November, 2024					
Place: Mumbai					

Biria Precision Technologies Limited
Cash Flow Statement for the Half Year ended 30th Sept, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated		
		30th Sept 2024	30th Sept 2023	30th Sept 2024	30th Sept 2023	
A.	CASH FLOW FROM OPERATING ACTIVITIES:		320.91	677.46	214.23	591.46
	Net profit before exceptional item, taxation and prior period adjustments					
	Adjustments for:					
	Depreciation and Amortization	414.31	337.68	414.31	337.68	
	(Profit)/Loss on sale of Fixed Assets (Net)	(8.95)	-	(8.95)	-	
	Provision for Loans & Advances	89.80	-	-	-	116.26
	Provision for Gratuity and Leave Salary	101.64	116.26	101.63	(23.86)	(12.71)
	Sundry Balances written back	(43.22)	(23.86)	(43.22)	(22.02)	152.15
	Exchange difference on translation (Net)	6.84	(12.71)	(22.02)	-	-
	Finance Costs	235.12	151.75	235.98	-	-
	Preoperative expenses written off	-	-	-	-	-
	Provision for doubtful debts	-	-	-	-	-
	Provision no longer required Written Back	-	-	-	-	-
	Bad debts written off	-	-	-	-	-
	Interest Income Received	(26.48)	(15.43)	(26.88)	(15.43)	
	Sub-total		768.88	553.89	650.85	554.09
	Operating Profit Before Working Capital Changes		1,089.78	1,231.16	865.08	1,146.56
	Adjustments for changes in working capital :					
	Inventories	981.81	112.82	815.42	121.83	
	Trade Receivables	(720.81)	18.43	(736.39)	28.21	
	Other Current Assets	(145.32)	(132.48)	(98.62)	(132.90)	
	Loans to employees and others	12.67	(348.57)	503.81	(251.40)	
	Other Financial Assets	(30.89)	(698.83)	(31.06)	(702.75)	
	Current Tax Assets	(1.28)	(1.42)	(5.39)	(1.42)	
	Trade Payables	(572.68)	(577.96)	(740.02)	(578.22)	
	Provisions	(397.46)	(86.13)	(409.13)	(86.13)	
	Other Financial Liabilities	7.51	3.80	13.67	3.80	
	Other Current Liabilities	(212.62)	231.01	(152.98)	231.17	
	Current Tax Liabilities	(100.00)	-	(99.99)	-	
	Income Tax Paid	-	-	-	-	
	Sub-total		(1,178.89)	(1,477.33)	(940.68)	(1,367.81)
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)		(89.11)	(246.18)	(76.60)	(222.26)
B.	CASH FLOW FROM INVESTING ACTIVITIES:					
	Payments made for Property, Plant and Equipment	(284.71)	(469.28)	(284.71)	(469.28)	
	Payments made for Intangible Assets	(0.99)	-	(0.99)	-	
	Proceeds from sale of Property, Plant and Equipment	109.08	-	109.08	-	
	Investments in subsidiaries and others	(600.01)	(1.00)	(600.01)	8.53	
	Interest Received	21.15	8.53	21.55	-	
	Sub-total		(755.48)	(461.75)	(755.08)	(460.75)
	Net Cash used for Investing Activities.....(B)		(755.48)	(461.75)	(755.08)	(460.75)
C.	CASH FLOW FROM FINANCING ACTIVITIES:					
	Proceeds from issue of shares at premium	-	-	-	-	
	Proceeds from Borrowings	483.48	33.13	483.48	33.13	
	Repayment of Borrowings	(17.47)	(16.65)	(17.47)	(15.65)	
	Payment of Dividend	-	-	-	-	
	Interest Paid	(235.12)	(151.75)	(235.98)	(151.75)	
	Sub-total		230.89	(134.27)	230.03	(134.27)
	Net Cash used for Financing Activities.....(C)		230.89	(134.27)	230.03	(134.27)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(613.69)	(842.20)	(600.65)	(617.28)
	Cash and Cash Equivalents as at 01.04.2024	1,630.40	1,129.41	1,694.74	1,146.28	445.81
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	(649.75)	445.18	(699.75)	445.81	1,592.09
		890.64	1,574.59	894.99	1,592.09	(617.28)
	Cash and Cash Equivalents as at 30.09.2024	266.95	733.02	294.34	774.81	774.81
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:					
	Cash and Bank Balances		1,758.94	1,894.73	1,841.35	1,736.52
	Less:					
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months		1,491.99	961.71	1,547.01	961.71
	Cash and Cash Equivalents as at 30.09.2024		266.95	733.02	294.34	774.81

For and on the behalf of Board of Directors


Vedant Biria
 Chairman & Managing Director

Place: Mumbai
 Date: 12th November 2024



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

432-433 S.M. Lodha Complex
Shastri Circle , UDAIPUR - 313001

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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 and half year ended September 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: 24072995BKAMVR8472



Date : 12/11/2024

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VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'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 and Half Year ended September 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: 240729958KAMVS3475

Date: 12/11/2024



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