

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 AND NINE MONTHS ENDED 31ST DEC, 2024

(Rs. In Lakhs except for per share data)

| Sr. No. | Particulars | Standalone | | | | | | Consolidated | | | | | |
|---------|--|-----------------|-----------------|-----------------|------------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|
| | | Quarter Ended | | | Year Ended | | | Quarter Ended | | | Year Ended | | |
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2023 | 31.12.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | Income | | | | | | | | | | | | |
| I | Revenue From Operations | 5,332.93 | 5,494.90 | 6,728.87 | 15,467.54 | 16,478.19 | 22,577.18 | 5,679.57 | 5,565.39 | 6,696.66 | 15,939.27 | 16,463.03 | 22,553.69 |
| II | Other Income | 29.93 | 15.42 | 38.56 | 129.69 | 114.43 | 201.08 | 78.71 | (15.07) | 38.56 | 150.01 | 114.43 | 202.13 |
| III | Total Income (I+II) | 5,362.86 | 5,510.32 | 6,767.43 | 15,597.23 | 16,592.62 | 22,778.26 | 5,758.28 | 5,550.32 | 6,735.22 | 16,089.28 | 16,577.46 | 22,755.82 |
| IV | Expenses | | | | | | | | | | | | |
| | Consumption of raw materials and components | 1,314.62 | 1,394.38 | 1,775.47 | 3,482.35 | 3,960.52 | 5,593.87 | 1,314.62 | 1,394.38 | 1,775.47 | 3,482.35 | 3,960.52 | 5,593.87 |
| | Purchase of stock-in-trade | 32.20 | 10.76 | 138.19 | 43.72 | 507.04 | 986.54 | 196.48 | 135.64 | 165.92 | 398.79 | 534.77 | 1,076.54 |
| | Changes in inventories of finished goods, stock-in-trade and | 239.49 | 169.26 | (517.53) | 1,090.12 | (728.56) | (897.35) | 249.24 | 97.88 | (636.59) | 995.09 | (838.62) | (1,126.26) |
| | Employee benefits expense | 1,290.97 | 1,267.70 | 1,297.49 | 3,708.76 | 3,740.44 | 4,956.76 | 1,335.13 | 1,324.26 | 1,335.62 | 3,843.18 | 3,823.75 | 5,071.99 |
| | Finance costs | 144.38 | 116.12 | 74.25 | 379.49 | 226.00 | 348.80 | 147.71 | 116.66 | 74.77 | 383.69 | 226.92 | 350.12 |
| | Depreciation and amortisation expense | 157.92 | 198.26 | 162.38 | 572.23 | 500.06 | 649.02 | 157.92 | 198.26 | 162.38 | 572.23 | 500.06 | 649.02 |
| | Other expenses | 2,129.99 | 2,117.10 | 2,912.80 | 5,856.76 | 6,785.28 | 9,340.65 | 2,172.73 | 2,188.96 | 2,945.02 | 6,015.27 | 6,865.97 | 9,461.81 |
| | Total Expenses (IV) | 5,309.57 | 5,273.58 | 5,843.05 | 15,133.43 | 14,990.78 | 20,978.29 | 5,573.83 | 5,456.04 | 5,822.59 | 15,690.60 | 15,073.37 | 21,077.09 |
| V | Profit/(Loss) before exceptional items and tax (III - IV) | 53.29 | 236.74 | 924.38 | 463.80 | 1,601.84 | 1,799.97 | 184.45 | 94.28 | 912.63 | 398.68 | 1,504.09 | 1,678.73 |
| VI | Exceptional Items | - | - | - | 89.60 | - | - | - | - | - | - | - | - |
| VII | Profit/(Loss) before tax (V - VI) | 53.29 | 236.74 | 924.38 | 374.20 | 1,601.84 | 1,799.97 | 184.45 | 94.28 | 912.63 | 398.68 | 1,504.09 | 1,678.73 |
| VIII | Tax expense: | | | | | | | | | | | | |
| | Current tax | (9.34) | 38.12 | 218.50 | 80.38 | 416.50 | 586.60 | 1.74 | 38.12 | 220.06 | 91.46 | 418.06 | 588.20 |
| | Short Provision of earlier period | 52.47 | - | - | 52.47 | - | - | 52.47 | - | - | 52.47 | - | - |
| | Mat credit entitlement | 36.46 | - | - | 36.46 | - | 147.23 | 36.46 | - | - | 36.46 | - | 147.23 |
| | Deferred tax | - | - | - | - | - | - | - | - | - | - | - | - |
| IX | Profit/(Loss) for the period (VII - VIII) | (26.30) | 198.62 | 705.88 | 204.89 | 1,185.34 | 1,066.14 | 93.78 | 56.16 | 692.57 | 218.29 | 1,086.03 | 943.30 |
| X | Other Comprehensive Income | - | - | - | - | - | (1.38) | - | - | - | - | - | (1.38) |
| XI | Total Comprehensive Income for the Period (IX + X) | (26.30) | 198.62 | 705.88 | 204.89 | 1,185.34 | 1,064.76 | 93.78 | 56.16 | 692.57 | 218.29 | 1,086.03 | 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 | 1319.75 | 1,305.42 | 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.) | (0.04) | 0.30 | 1.08 | 0.31 | 1.82 | 1.62 | 0.14 | 0.09 | 1.06 | 0.33 | 1.66 | 1.43 |
| | Diluted (Rs.) | (0.04) | 0.30 | 1.08 | 0.31 | 1.82 | 1.62 | 0.14 | 0.09 | 1.06 | 0.33 | 1.66 | 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 06th February, 2025. 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 June 24 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.

Date: 06th February, 2025
Place: Mumbai

For and on behalf of Board of Directors
Vedant Birla
Digitally signed by Vedant Birla
Date: 2025.02.06 18:25:54 +05'30'
Vedant Birla
DIN:03327691 Chairman & Managing Director

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

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STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTH ENDED 31ST DEC, 2024

(Rs. in Lakhs)

| Sr. No. | Particulars | Standalone | | | | | | Consolidated | | | | | |
|---------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Quarter Ended | | | Nine Month Ended | | Year Ended | Quarter Ended | | | Nine Month Ended | | Year Ended |
| | | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 | 31.12.2024 | 30.09.2024 | 31.12.2023 | 31.12.2024 | 31.12.2023 | 31.03.2024 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| 1. | Segment Revenue | | | | | | | | | | | | |
| | a) Tooling | 5,262.03 | 5,404.39 | 6,557.12 | 15,181.79 | 15,784.31 | 21,718.04 | 5,657.45 | 5,444.39 | 6,524.91 | 15,673.83 | 15,769.15 | 21,695.60 |
| | b) Automotive Components | 99.57 | 101.30 | 205.47 | 405.57 | 790.59 | 1,038.52 | 99.57 | 101.30 | 205.47 | 405.57 | 790.59 | 1,038.52 |
| | c) Other | 1.26 | 4.63 | 4.84 | 9.87 | 17.72 | 21.70 | 1.26 | 4.63 | 4.84 | 9.88 | 17.72 | 21.70 |
| | Total | 5,362.86 | 5,510.32 | 6,767.43 | 15,597.23 | 16,592.62 | 22,778.26 | 5,758.28 | 5,550.32 | 6,735.22 | 16,089.28 | 16,577.46 | 22,755.82 |
| 2. | Segment Results Profit(+)/(Loss)(-) (before tax) from segment | | | | | | | | | | | | |
| | a) Tooling | 236.22 | 298.19 | 1,068.73 | 794.00 | 2,073.79 | 2,342.95 | 367.38 | 155.73 | 1,056.98 | 728.87 | 1,976.04 | 2,221.71 |
| | b) Automotive Components | (182.94) | (61.44) | (144.35) | (330.19) | (471.95) | (542.98) | (182.94) | (61.44) | (144.35) | (330.19) | (471.95) | (542.98) |
| | c) Other | - | - | - | - | - | - | - | - | - | - | - | - |
| | Profit/(Loss) before exceptional item, comprehensive income and tax | 53.29 | 236.74 | 924.38 | 463.80 | 1,601.84 | 1,799.97 | 184.45 | 94.28 | 912.63 | 398.68 | 1,504.09 | 1,678.73 |
| 3. | Capital Employed (Segment assets less segment liabilities) | | | | | | | | | | | | |
| | a) Tooling | 15,485.99 | 15,415.98 | 13,852.74 | 15,485.99 | 13,852.74 | 15,273.19 | 15,255.57 | 15,065.49 | 13,632.44 | 15,255.57 | 13,632.44 | 15,029.36 |
| | b) Automotive Components | (63.32) | 537.56 | 719.38 | (63.32) | 719.38 | 645.03 | (63.32) | 537.56 | 719.38 | (63.32) | 719.38 | 645.03 |
| | c) Other | 154.47 | 153.10 | 143.38 | 154.47 | 143.38 | 144.48 | 154.47 | 153.10 | 143.38 | 154.47 | 143.38 | 144.48 |
| | d) Un-allocable | (60.08) | (563.29) | (260.66) | (60.08) | (260.66) | (750.53) | (60.08) | (563.29) | (260.66) | (60.08) | (260.66) | (750.53) |
| | Total | 15,517.06 | 15,543.36 | 14,454.84 | 15,517.06 | 14,454.84 | 15,312.17 | 15,286.64 | 15,192.86 | 14,234.54 | 15,286.64 | 14,234.54 | 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
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Vedant Birla
Date: 2025.02.06 18:26:23
+05'30'

Vedant Birla

DIN:03327691 **Chairman & Managing Director**

Date : 06th February, 2025
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 and nine year ended December 31,2024 ("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 Digitally
signed by
Jinendra Jain

Jinendra Jain
Partner
M. No. 072995
UDIN : 25072995BMNATN8657

Date : 06/02/2025



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 and Nine month ended December 31,2024 ("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 Digitally signed by
Jinendra Jain

Jinendra Jain

Partner

M. No. 072995

UDIN : 25072995BMNATO7505

Date : 06/02/2025

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