



SK/BSE/40/2021-22

To,  
Department of Corporate Services,  
**BSE Limited**,  
Floor 25, P.J. Towers,  
Dalal Street,  
Mumbai-400 001

Date: 12<sup>th</sup> November, 2021

Scrip Code: 522105

**Sub: Outcome of the Board Meeting held on 12<sup>th</sup> November, 2021.**

**Dear Sir/Madam,**

Pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today considered and approved, inter alia, the following:

1. Statement of Standalone & Consolidated Un-Audited Financial Results of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and half year ended 30<sup>th</sup> September, 2021.
2. A copy of Limited Review Report received from the Statutory Auditor of the Company for the quarter and half year ended 30<sup>th</sup> September, 2021 is enclosed herewith.
3. Approved Resignation of Mr. Aditya as the Independent Director of the Company W.E.F. 12<sup>th</sup> November, 2021.
4. Appointment of Mr. Govind Gupta as Independent Director of the Company w.e.f. 12<sup>th</sup> November, 2021 and the details of same are attached in **Annexure I**
5. Acquisition of Klevis Millie GmbH, German Company and the details of the same are attached in **Annexure-II**.
6. Incorporation of a wholly owned subsidiary in India by the name and style of "**Birla Engineering Private Limited**" and the same are attached in **Annexure-III**.

The Board Meeting commenced at 02.30 P.M. and concluded at 3.10 P.M.

Kindly take the same on your records & oblige.

Thanking you,  
Your faithfully,

**For Birla Precision Technologies Limited**

**Parth Matolia**  
Company Secretary



**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- 23825060

E-mail : [info@birlaprecision.com](mailto:info@birlaprecision.com) Website : [www.birlaprecision.com](http://www.birlaprecision.com)  
An ISO 9001:2000 & ISO 14001:2004 Company CIN: L29220MH1986PLC041214



Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, relating to appointment:

**Annexure I**

Disclosure requirement	Details
a) Reason for change viz. Appointment, Resignation, Removal, Death or otherwise	Appointment as Additional Director (Independent)
b) Date of appointment & term of appointment	Appointment w.e.f. 12.11.2021
c) Brief profile (in case of appointment)	Mr. Govind Gupta is BE. Mechanical from Mumbai University
d) Disclosure of relationships between Directors	Mr. Govind Gupta is not related to any director of the Company

Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, relating to acquisition:

**Annexure II**

Sr. No.	Particulars	Details
1.	Proposed Name of the Company	Klevis Millie GmbH
2.	Amount of Investment by Birla Precision Technologies Limited	4000 Euros or Equivalent
3.	Nature of Transaction	Related Party
4.	Activity which is to be carried by the proposed Company	Trading of Automotive Components & Cutting Tools
5.	Object & Effect of Investment	Business Expansion
6.	Nature of Consideration	Cash Consideration
7.	% of holding of BPTL	100%
8.	Name of the Person who is Authorised on behalf of the Company to look after Incorporation	Mr. Santhosh Kumar Mr. Baddam Ayushman Reddy
9.	Indicative time period for completion of acquisition/incorporation	6 months
10.	Any other Governmental (US) approvals pending/ to be taken	Approval Pending



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### Annexure III

Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, relating to acquisition:

Sr. No.	Particulars	Details
1.	Proposed Name of the Company	<b>Birla Engineering Private Limited</b>
2.	Amount of Investment by Birla Precision Technologies Limited	<b>1 Lakh Rupees or Equivalent</b>
3.	Nature of Transaction	Related Party
4.	Activity which is to be carried by the proposed Company	Trading of Automotive Components & Cutting Tools
5.	Object & Effect of Investment	Business Expansion
6.	Nature of Consideration	Cash Consideration
7.	% of holding of BPTL	100%
8.	Name of the Person who is Authorised on behalf of the Company to look after Incorporation	Mr. Santhosh Kumar
9.	Indicative time period for completion of acquisition/incorporation	6 months
10.	Any other Governmental approvals pending/ to be taken	Approval Pending

For Birla Precision Technologies Limited

Parth Matolia  
Company Secretary



### Birla Precision Technologies Limited

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**VALAWAT & ASSOCIATES**  
CHARTERED ACCOUNTANTS

432-433, 2<sup>nd</sup> Floor,  
S.M. Lodha Complex  
Near Shastri Circle  
UDAIPUR-313 001(Raj.)  
Phone: 2413482, 2414213 Fax 0294-2414213  
(M) 9414161934 / 9829044214  
Mail: [jj24163@gmail.com](mailto:jj24163@gmail.com)/[valawat@yahoo.co.in](mailto:valawat@yahoo.co.in)

**INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED  
STANDALONE 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 September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 ("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*  
Jinendra Jain  
Partner  
M. No. 072995

UDIN : 21072995AAAADY3119

Place: Mumbai  
Date : 12/11/2021

**VALAWAT & ASSOCIATES**  
CHARTERED ACCOUNTANTS

432-433, 2<sup>nd</sup> Floor,  
S.M. Lodha Complex  
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**INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED 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 September 30, 2021 and year to date from April 01, 2021 to September 30, 2021 ("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. 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*  
Jinendra Jain  
Partner  
M. No. 072995

Date : 12/11/2021  
Place : Mumbai

UDIN : 21072995AAAADX7605



## 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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021

( In Lakhs except for per share data)

Sr. No.	Particulars	Stand alone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>												
I	Revenue From Operations	6,239.54	5,408.37	4,604.94	11,647.91	5,811.52	17,147.88	6,239.54	5,408.37	4,604.94	11,647.91	5,811.52	17,147.88
II	Other Income	32.15	20.89	30.76	53.04	56.76	184.32	32.15	20.89	30.76	53.04	56.76	184.32
III	<b>Total Income (I-II)</b>	<b>6,271.69</b>	<b>5,429.26</b>	<b>4,635.70</b>	<b>11,700.95</b>	<b>5,868.28</b>	<b>17,332.20</b>	<b>6,271.69</b>	<b>5,429.26</b>	<b>4,635.70</b>	<b>11,700.95</b>	<b>5,868.28</b>	<b>17,332.20</b>
IV	<b>Expenses</b>												
	Consumption of raw materials and components	2,299.88	1,779.28	1,182.33	4,079.16	1,539.75	5,061.30	2,299.88	1,779.28	1,182.33	4,079.16	1,539.75	5,061.30
	Purchase of stock-in-trade	29.75	35.74	22.16	65.49	22.53	64.11	29.75	35.74	22.16	65.49	22.53	64.11
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	139.61	(194.58)	300.13	(54.97)	155.65	711.35	139.61	(194.58)	300.13	(54.97)	155.65	711.35
	Employee benefits expense	1,182.44	1,092.76	1,058.19	2,275.20	1,854.71	4,029.92	1,182.44	1,092.76	1,058.19	2,275.20	1,854.71	4,029.92
	Finance costs	116.76	123.10	116.59	239.86	230.10	503.36	116.76	123.10	116.59	239.86	230.10	503.36
	Depreciation and amortisation expense	109.20	113.40	112.88	222.60	227.27	444.87	109.20	113.40	112.88	222.60	227.27	444.87
	Other expenses	2,330.78	2,428.29	1,474.75	4,759.07	2,205.51	6,372.82	2,330.78	2,428.29	1,474.75	4,759.07	2,205.51	6,372.82
	<b>Total Expenses (IV)</b>	<b>6,208.42</b>	<b>5,377.99</b>	<b>4,267.03</b>	<b>11,586.41</b>	<b>6,235.52</b>	<b>17,187.73</b>	<b>6,208.42</b>	<b>5,377.99</b>	<b>4,267.03</b>	<b>11,586.41</b>	<b>6,235.52</b>	<b>17,187.73</b>
V	<b>Profit/(Loss) before exceptional items and tax (III - IV)</b>	<b>63.27</b>	<b>51.27</b>	<b>368.67</b>	<b>114.54</b>	<b>(367.24)</b>	<b>144.47</b>	<b>63.27</b>	<b>51.27</b>	<b>368.67</b>	<b>114.54</b>	<b>(367.24)</b>	<b>144.47</b>
VI	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	-
VII	<b>Profit/(Loss) before tax (V - VI)</b>	<b>63.27</b>	<b>51.27</b>	<b>368.67</b>	<b>114.54</b>	<b>(367.24)</b>	<b>144.47</b>	<b>63.27</b>	<b>51.27</b>	<b>368.67</b>	<b>114.54</b>	<b>(367.24)</b>	<b>144.47</b>
VIII	<b>Tax expense:</b>												
	Current tax	11.00	9.00	-	20.00	-	41.00	11.00	9.00	-	20.00	-	41.00
	Provision of earlier period	-	-	-	-	-	-	-	-	-	-	-	-
	Mat credit entitlement	(10.53)	(8.86)	-	(19.39)	-	(38.48)	(10.53)	(8.86)	-	(19.39)	-	(38.48)
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	<b>Profit/(Loss) for the period (VII - VIII)</b>	<b>62.80</b>	<b>51.13</b>	<b>368.67</b>	<b>113.93</b>	<b>(367.24)</b>	<b>141.95</b>	<b>62.80</b>	<b>51.13</b>	<b>368.67</b>	<b>113.93</b>	<b>(367.24)</b>	<b>141.95</b>
X	Other Comprehensive Income	-	-	-	-	-	(6.10)	-	-	-	-	-	(6.10)
	<b>Total Comprehensive Income for the Period (IX + X)</b>	<b>62.80</b>	<b>51.13</b>	<b>368.67</b>	<b>113.93</b>	<b>(367.24)</b>	<b>135.85</b>	<b>62.80</b>	<b>51.13</b>	<b>368.67</b>	<b>113.93</b>	<b>(367.24)</b>	<b>135.85</b>
XI	<b>(Comprising Profit / (Loss) and Other Comprehensive Income for the period)</b>												
	Paid-up equity share capital (Face value of ` 2/- each)	1,305.42	1,305.42	1,136.79	1,305.42	1,136.79	1,305.42	1,305.42	1,305.42	1,136.79	1,305.42	1,136.79	1,305.42
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year						9,355.59						9,355.59
XII	<b>Earnings per equity share</b>												
	Basic ( ` )	0.10	0.08	0.65	0.17	(0.65)	0.22	0.10	0.08	0.65	0.17	(0.65)	0.22
	Diluted ( ` )	0.10	0.08	0.65	0.17	(0.65)	0.22	0.10	0.08	0.65	0.17	(0.65)	0.22

**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, 2021. 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.
- 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 Digitally signed by VEDANT BIRLA  
Date: 2021.11.12 15:16:55 +05'30'

Vedant Birla  
Chairman & Managing Director  
DIN:03327691

Date:12th November, 2021

Place: Mumbai

**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 UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021**

( ` in Lakhs, except per share data)

Sr. No.	Particulars	Stand alone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	31-03-2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations	6,271.69	5429.26	4,635.70	11700.95	5868.28	17332.20	6,271.69	5429.26	4,635.70	11700.95	5868.28	17332.20
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	63.27	51.27	368.67	114.54	(367.24)	144.47	63.27	51.27	368.67	114.54	(367.24)	144.47
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	63.27	51.27	368.67	114.54	(367.24)	144.47	63.27	51.27	368.67	114.54	(367.24)	144.47
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	62.80	51.13	368.67	113.93	(367.24)	141.95	62.80	51.13	368.67	113.93	(367.24)	141.95
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	62.80	51.13	368.67	113.93	(367.24)	135.85	62.80	51.13	368.67	113.93	(367.24)	135.85
6	Equity Share Capital	1305.42	1305.42	1,136.79	1305.42	1136.79	1305.42	1305.42	1305.42	1,136.79	1305.42	1136.79	1305.42
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						9355.59						9355.59
8	Earnings Per Share (Face value of ` 2/- each)												
	Basic ( ` )	0.10	0.08	0.65	0.17	(0.65)	0.22	0.10	0.08	0.65	0.17	(0.65)	0.22
	Diluted ( ` )	0.10	0.08	0.65	0.17	(0.65)	0.22	0.10	0.08	0.65	0.17	(0.65)	0.22

- 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 half year ended 30th September, 2021 are available on the Stock Exchange website (www.bseindia.com) and on Company's website (www.birlaprecision.com).
  - 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, 2021. 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.

**For and on behalf of the Board of Directors**

**VEDANT BIRLA** Digitally signed by VEDANT BIRLA  
Date: 2021.11.12 15:20:29 +05'30'

**Vedant Birla**

**Chairman & Managing Director**

**DIN:03327691**

Date: 12th November, 2021

Place: Mumbai

**BIRLA PRECISION TECHNOLOGIES LIMITED**

CIN : L29220MH1986PLC041214

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

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**SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2021**

( in Lakhs)

Sr. No.	Particulars	Stand alone						Consolidated					
		Quarter Ended		Half Year Ended		Year Ended	Quarter Ended		Half Year Ended		Year Ended		
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021	30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	<b>Segment Revenue</b>												
	a) Tooling	4957.31	4190.16	3776.69	9147.47	4568.30	13562.97	4957.31	4190.16	3776.69	9147.47	4568.30	13562.97
	b) Automotive Components	1314.38	1238.68	847.28	2553.06	1277.32	3733.48	1314.38	1238.68	847.28	2553.06	1277.32	3733.48
	c) Other	-	0.42	11.73	0.42	22.66	35.75	-	0.42	11.73	0.42	22.66	35.75
	<b>Total</b>	<b>6271.69</b>	<b>5429.26</b>	<b>4635.70</b>	<b>11700.95</b>	<b>5868.28</b>	<b>17332.20</b>	<b>6271.69</b>	<b>5429.26</b>	<b>4635.70</b>	<b>11700.95</b>	<b>5868.28</b>	<b>17332.20</b>
2.	<b>Segment Results Profit(+)/(Loss)(-) (before tax) from segment</b>												
	a) Tooling	96.10	205.81	653.87	301.91	105.59	1332.53	96.10	205.81	653.87	301.91	105.59	1332.53
	b) Automotive Components	(32.83)	(154.96)	(285.20)	(187.79)	(472.83)	(1188.06)	(32.83)	(154.96)	(285.20)	(187.79)	(472.83)	(1188.06)
	c) Other	-	0.42	-	0.42	-	-	-	0.42	-	0.42	-	-
	<b>Profit/(Loss) before exceptional item, comprehensive income and tax</b>	<b>63.27</b>	<b>51.27</b>	<b>368.67</b>	<b>114.54</b>	<b>(367.24)</b>	<b>144.47</b>	<b>63.27</b>	<b>51.27</b>	<b>368.67</b>	<b>114.54</b>	<b>(367.24)</b>	<b>144.47</b>
3.	<b>Capital Employed (Segment assets less segment liabilities)</b>												
	a) Tooling	10,999.66	11,078.48	8,752.15	10,999.66	8,752.15	10957.23	10,999.66	11,078.48	8,752.15	10,999.66	8,752.15	10957.23
	b) Automotive Components	(281.00)	(420.02)	770.30	(281.00)	770.30	(339.55)	(281.00)	(420.02)	770.30	(281.00)	770.30	(339.55)
	c) Other	96.58	96.58	81.74	96.58	81.74	96.16	96.58	96.58	81.74	96.58	81.74	96.16
	d) Un-allocable	(40.30)	(42.89)	53.73	(40.30)	53.73	(52.83)	(40.30)	(42.89)	53.73	(40.30)	53.73	(52.83)
	<b>Total</b>	<b>10774.94</b>	<b>10712.15</b>	<b>9657.92</b>	<b>10774.94</b>	<b>9657.92</b>	<b>10661.01</b>	<b>10774.94</b>	<b>10712.15</b>	<b>9657.92</b>	<b>10774.94</b>	<b>9657.92</b>	<b>10661.01</b>

**Notes:**

1 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: 2021.11.12 15:22:00 +05'30'

Vedant Birla  
Chairman & Managing Director  
DIN:03327691

Date : 12th November, 2021  
Place : Mumbai



**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**

**Balance Sheet as at 30th September, 2021**

( ` in Lakhs)

Sr. No.	Particulars	Stand alone		Consolidated	
		As at 30th September 2021	As at 31st March 2021	As at 30th September 2021	As at 31st March 2021
		Unaudited	Audited	Unaudited	Audited
<b>I</b>	<b>ASSETS</b>				
	<b>NON-CURRENT ASSETS</b>				
(a)	Property, plant and equipment	2790.92	2849.75	2790.92	2849.75
(b)	Capital work-in-progress	329.17	37.59	329.17	37.59
(c)	Intangible assets	6.81	17.31	6.81	17.31
(d)	Intangible assets under development	-	-	-	-
(e)	Financial assets				
	(i) Investments	700.00	700.00	700.00	700.00
	(ii) Loans	0.93	0.93	0.93	0.93
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	155.00	179.31	155.00	179.31
	<b>Total Non - Current Assets</b>	<b>3982.83</b>	<b>3784.89</b>	<b>3982.83</b>	<b>3784.89</b>
	<b>CURRENT ASSETS</b>				
(a)	Inventories	5061.36	4287.18	5061.36	4287.18
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	3776.83	3310.74	3776.83	3310.74
	(iii) Cash and cash equivalents	1753.96	2033.53	1753.96	2033.53
	(iv) Bank balances other than (iii) above	34.82	299.61	34.82	299.61
	(v) Loans	1239.12	1161.19	1239.12	1161.19
	(vi) Other Financial Assets	214.81	209.76	214.81	209.76
(c)	Other current assets	4813.42	4640.90	4813.42	4640.90
(d)	Current tax assets	172.45	149.49	172.45	149.49
	<b>Total - Current Assets</b>	<b>17066.77</b>	<b>16092.40</b>	<b>17066.77</b>	<b>16092.40</b>
	<b>Total Assets</b>	<b>21049.60</b>	<b>19877.29</b>	<b>21049.60</b>	<b>19877.29</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>				
	<b>EQUITY</b>				
(a)	Equity share capital	1305.42	1305.42	1305.42	1305.42
(b)	Other equity	9469.52	9355.59	9469.52	9355.59
	<b>Total - Equity</b>	<b>10774.94</b>	<b>10661.01</b>	<b>10774.94</b>	<b>10661.01</b>
	<b>LIABILITIES</b>				
<b>A</b>	<b>Non-Current Liabilities</b>				
(a)	Financial liabilities				
	(i) Borrowings	-	30.94	-	30.94
(b)	Provisions	366.69	366.69	366.69	366.69
(c)	Deferred tax liabilities (Net)	-	-	-	-
	<b>Total Non - Current Liabilities</b>	<b>366.69</b>	<b>397.63</b>	<b>366.69</b>	<b>397.63</b>
<b>B</b>	<b>Current Liabilities</b>				
(a)	Financial liabilities				
	(i) Borrowings	2326.83	2394.73	2326.83	2394.73
	(ii) Trade payables	3548.09	2709.03	3548.09	2709.03
	(iii) Other financial liabilities	212.10	264.22	212.10	264.22
(b)	Other current liabilities	1379.08	1534.66	1379.08	1534.66
(c)	Provisions	2325.75	1819.89	2325.75	1819.89
(d)	Current tax liabilities (Net)	116.12	96.12	116.12	96.12
	<b>Total - Current Liabilities</b>	<b>9907.97</b>	<b>8818.65</b>	<b>9907.97</b>	<b>8818.65</b>
	<b>Total Equity and Liabilities</b>	<b>21049.60</b>	<b>19877.29</b>	<b>21049.60</b>	<b>19877.29</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: 12th November, 2021  
Place: Mumbai

VEDANT BIRLA Digitally signed by VEDANT BIRLA  
Date: 2021.11.12 15:23:30  
+05'30'

**Vedant Birla**  
**Chairman & Managing Director**  
**DIN:03327691**

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							
Cash Flow Statement for the half year ended 30th September, 2021							
( in Lakhs)							
Sr. No.	Particulars	Stand alone			Consolidated		
		30.09.2021	30.09.2020	30.09.2021	30.09.2020		
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>						
	Net profit before exceptional item, taxation and prior period adjustments		114.54	(367.24)	114.54	(367.24)	
	Adjustments for:						
	Depreciation and Amortization	222.60	227.27	222.60	227.27		
	(Profit)/Loss on sale of Fixed Assets (Net)	-	2.67	-	2.67		
	Provision for Gratuity and Leave Salary	95.93	124.35	95.93	124.35		
	Sundry Balances written back	(0.74)	-	(0.74)	-		
	Exchange difference on translation (Net)	46.71	50.09	46.71	50.09		
	Finance Costs	239.86	230.10	239.86	230.10		
	Bad debts written off	31.61	13.26	31.61	13.26		
	Interest Income Received	(21.92)	(23.59)	(21.92)	(23.59)		
	Sub-total		614.05	624.15	614.05	624.15	
	<b>Operating Profit Before Working Capital Changes</b>		<b>728.59</b>	<b>256.91</b>	<b>728.59</b>	<b>256.91</b>	
	Adjustments for changes in working capital :						
	Inventories	(774.20)	28.72	(774.20)	28.72		
	Trade Receivables	(489.29)	246.25	(489.29)	246.25		
	Other Current Assets	(170.90)	214.77	(170.90)	214.77		
	Trade Payables	839.03	(128.50)	839.03	(128.50)		
	Provisions	410.03	187.91	410.03	187.91		
	Other Financial Liabilities	(1.34)	2.65	(1.34)	2.65		
	Loans to employees and others	(77.92)	(116.72)	(77.92)	(116.72)		
	Other Current Liabilities	(155.59)	49.33	(155.59)	49.33		
	Other Financial Assets	(5.05)	(21.07)	(5.05)	(21.07)		
	Current Tax Assets	(3.57)	(1.11)	(3.57)	(1.11)		
	Sub-total		(428.80)	462.23	(428.80)	462.23	
	<b>Net Cash Flow From Operating Activities After Exceptional Item.....(A)</b>		<b>299.79</b>	<b>719.14</b>	<b>299.79</b>	<b>719.14</b>	
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>						
	Payments made for Property, Plant and Equipment	(418.06)	(34.28)	(418.06)	(34.28)		
	Payments made for Intangible Assets	(2.47)	-	(2.47)	-		
	Proceeds from sale of Property, Plant and Equipment	-	1.60	-	1.60		
	Interest Received	19.84	6.80	19.84	6.80		
	Sub-total		(400.69)	(25.88)	(400.69)	(25.88)	
	<b>Net Cash used for Investing Activities.....(B)</b>		<b>(400.69)</b>	<b>(25.88)</b>	<b>(400.69)</b>	<b>(25.88)</b>	
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>						
	Proceeds from Borrowings	-	25.02	-	25.02		
	Repayment of Borrowings	(203.60)	(40.31)	(203.60)	(40.31)		
	Interest Paid	(239.86)	(230.10)	(239.86)	(230.10)		
	Sub-total		(443.46)	(245.39)	(443.46)	(245.39)	
	<b>Net Cash used for Financing Activities.....(C)</b>		<b>(443.46)</b>	<b>(245.39)</b>	<b>(443.46)</b>	<b>(245.39)</b>	
	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>		<b>(544.36)</b>	<b>447.87</b>	<b>(544.36)</b>	<b>447.87</b>	
	Cash and Cash Equivalents as at 01.04.2021	615.17	309.64	615.17	309.64		
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	513.06	(460.00)	513.06	(460.00)		
	<b>Cash and Cash Equivalents as at 30.09.2021</b>	<b>1,128.23</b>	<b>(150.36)</b>	<b>1,128.23</b>	<b>(150.36)</b>		
		<b>583.87</b>	<b>297.51</b>	<b>583.87</b>	<b>297.51</b>		
	<b>Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:</b>						
	Cash and Bank Balances	1,753.96	1,307.48	1,753.96	1,307.48		
	Less:						
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	1,170.09	1,009.97	1,170.09	1,009.97		
	<b>Cash and Cash Equivalents as at 30.09.2021</b>	<b>583.87</b>	<b>297.51</b>	<b>583.87</b>	<b>297.51</b>		
Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements							
As per our attached report of even date For M/s. Valawat & Associates Chartered Accountants Firm Registration No. 003623C				For and on behalf of Board of Directors  VEDANT BIRLA <small>Digitally signed by VEDANT BIRLA Date: 2021.11.12 15:24:52 +05'30'</small>  Vedant Birla Chairman & Managing Director			
Jinendra Jain Partner Membership No. 072995							
Place: Mumbai Date: 12th November 2021							