

Date: 30th June, 2021

#### SK/BSE/13/2021-22

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

Scrip Code: 522105

Sub: Outcome of the Board Meeting held on 30th June, 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 Audited Financial Results of the Company as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter and year ended 31st March, 2021.
- 2. A copy of Statutory Auditor's Report for the Financial Year ended 31st March, 2021 is enclosed herewith.
- 3. Appointment of Mr. Parth Matolia as Company Secretary and Compliance Officer with effect from 30th June, 2021.
- 4. Incorporation of a Wholly Owned Subsidiary in Lativa in the name and style of "Birla Precision Technologies S.I.A" (Proposed Name) details of the same are attached in Annexure -1

The Board Meeting commenced at 03.00 p.m. and concluded at 4.45 p.m.

Kindly take the same on your records & oblige.

Thanking you,

Your faithfully,

For Birla Precision Technologies Limited

Vedant Birla Chairman & Managing Director Din:03327691



#### Annexure-1

Sr.	Particulars	Details				
No.						
1.	Proposed Name of the Company	Birla Precision Technologies S.I.A				
2.	Amount of Investment by Birla Precision Technologies	50000Euros or Equivalent				
	Limited					
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	Mr. Rajendra Kumar Sharma				
	Company to look after Incorporation	Mr. Baddam Ayushman Reddy				
9.	Indicative time period for completion of	6 months				
	acquisition/incorporation					
10.	Any other Governmental (US)approvals pending/ to be	Approval Pending				
	taken					

#### For Birla Precision Technologies Limited

Vedant Birla Managing Director DIN:03327691

CHARTERED ACCOUNTANTS

432-433, S.M. Lodha Complex, Shastri Circle, Udaipur (Raj.) E-mail: jj24163@gmail.com; valawat@yahoo.co.in

Mob.: +91 94141 61934/9829044214

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')

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 31, 2021 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 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, 2021.

#### **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 in is sufficient and appropriate to provide a basis for our opinion.

#### **Emphasis of Matter**

We draw attention to Notes no. 6 to the financial results which describe the impact of the COVID-19 pandemic on the Company's business and results will depends on future development, which are highly uncertain. Our opinion is not modified in respect of this matter.

Branch Office: 701, Lakshchandi Heights, Gokuldham, Goregaon (E), Mumba

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## Management's Responsibilities for the Financial Results

This statement which, includes financial results for the Quarter and year ended 31" March, 2021 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 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:

- Identity 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.

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- 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 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.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 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.

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

Jinendra Jair Partner

Membership No. 072995 UDIN - 21072995AAAACC6053

ed Acc

Date: 30-06-2021

Place: Mumbai

Branch Office: 701, Lakshchandi Heights, Gokuldham, Goregaon (E), Mumbai - 400 063

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432-433,S.M.Lodha Complex, Shastri Circle, Udaipur (Raj.) E-mail: jj24163@gmail.com; valawat@yahoo.co.in Mob.: +91 94141 61934/9829044214

Independent Auditor's Report on the Quarterly and Year to Date Audited Consolidated Financial Results of the Company Pursuant to the Regulation 33 and 52 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 ended March 31, 2021 and for the year ended March 31, 2021("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 and 52 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 usand based on the consideration of the reports of the other auditors on separateaudited/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 USA Ltd
- 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, 2021.

#### **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 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 in is sufficient and appropriate to provide a basis for our opinion.

CHARTERED ACCOUNTANTS

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#### **Emphasis of Matter**

We draw attention to Notes no. 6 to the financial results which describe the impact of the COVID-19 pandemic on the Company's business and results will depends on future development, which are highly uncertain. Our opinion is not modified in respect of this matter.

#### Management's Responsibilities for the Consolidated Financial Results

This statement which, includes financial results for the Quarter and year ended 31" March, 2021 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 alsoresponsible 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.

#### We also:

Identity 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.

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- 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.

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.

The Statement includes the results for the quarter ended March 31, 2021 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2021 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.

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

Jinendra Jain Partner

Membership No. 072995

UDIN - 21072995AAAACD5521

Date: 30-06-2021 Place: Mumbai

Branch Office: 701, Lakshchandi Heights, Gokuldham, Goregaon (E), Mumbai - 400 063

CIN : L29220MH1986PLC041214
Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai - 400 004

(`In Lakhs except for per share data)

Tel: +91 022 23825060, E-mail: info@birlaprecision.com, Web: www.birlaprecision.com

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

		Stand alone						Consolidated					
		Q	Quarter Ended Yea				(	Quarter Ended			Ended		
Sr. No.	Particulars	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020		
		Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited		
	Income												
- 1	Revenue From Operations	6,028.92	5,307.44	3,685.11	17,147.88	17,349.62	6,028.92	5,307.44	3,685.11	17,147.88	17,349.62		
Ш	Other Income	102.38	25.18	124.87	184.32	354.38	102.38	25.18	124.87	184.32	354.38		
Ш	Total Income (I+II)	6,131.30	5,332.62	3,809.98	17,332.20	17,704.00	6,131.30	5,332.62	3,809.98	17,332.20	17,704.00		
IV	Expenses												
	Consumption of raw materials and components	2,019.26	1,502.29	1,095.72	5,061.30	5,276.62	2,019.26	1,502.29	1,095.72	5,061.30	5,276.62		
	Purchase of stock-in-trade	32.00	9.58	35.03	64.11	80.91	32.00	9.58	35.03	64.11	80.91		
	Changes in inventories of finished goods, stock-in-trade and	363.80	191.90	(162.49)	711.35	(156.50)	363.80	191.90	(162.49)	711.35	(156.50)		
	semi finished goods												
	Employee benefits expense	1,026.85	1,148.36	1,106.48	4,029.92	4,510.47	1,026.85	1,148.36	1,106.48	4,029.92	4,510.47		
	Finance costs	148.64	124.62	121.90	503.36	558.73	148.64	124.62	121.90	503.36	558.73		
	Depreciation and amortisation expense	106.77	110.83	117.69	444.87	499.55	106.77	110.83	117.69	444.87	499.55		
	Other expenses	2,296.69	1,870.62	1,577.56	6,372.82	6,930.71	2,296.69	1,870.62	1,577.56	6,372.82	6,930.71		
	Total Expenses (IV)	5,994.01	4,958.20	3,891.89	17,187.73	17,700.49	5,994.01	4,958.20	3,891.89	17,187.73	17,700.49		
V	Profit/(Loss) before exceptional items and tax (III - IV)	137.29	374.42	(81.91)	144.47	3.51	137.29	374.42	(81.91)	144.47	3.51		
	Exceptional Items	-	-	1,334.91	-	1,334.91	-	-	1,334.91	-	1,334.91		
VII	Profit/(Loss) before tax (V - VI)	137.29	374.42	(1,416.82)	144.47	(1,331.40)	137.29	374.42	(1,416.82)	144.47	(1,331.40)		
VIII	Tax expense:												
	Current tax	39.70	1.30	(17.30)	41.00	1.20	39.70	1.30	(17.30)	41.00	1.20		
	Provision of earlier period	-	-	-	-	-	-	-	-	-	-		
	Mat credit entitlement	(37.18)	(1.30)	16.38	(38.48)	(1.20)	(37.18)	(1.30)	16.38	(38.48)	(1.20)		
	Deferred tax	-	-	-	-	-	-	-	-	-	-		
	Profit/(Loss) for the period (VII - VIII)	134.77	374.42	(1,415.90)	141.95	(1,331.40)		374.42	(1,415.90)		(1,331.40)		
Х	Other Comprehensive Income	(6.10)	-	(83.59)	(6.10)	(83.59)		-	(83.59)	, ,			
	Total Comprehensive Income for the Period (IX + X)	128.67	374.42	(1,499.49)	135.85	(1,414.99)	128.67	374.42	(1,499.49)	135.85	(1,414.99)		
	(Comprising Profit / (Loss) and Other Comprehensive												
	Income for the period)												
	Paid-up equity share capital (Face value of ` 2/- each)	1,305.42	1,136.79	1,136.79	1,305.42	1,136.79	1,305.42	1,136.79	1,136.79	1,305.42	1,136.79		
	Reserves excluding revaluation reserves as per balance sheet	9,355.59			9,355.59	8,888.37	9,355.59			9,355.59	8,888.37		
	of previous accounting year												
XII	Earnings per equity share												
	Basic (`)	0.21	0.66	(2.49)	0.22	(2.34)		0.66	(2.49)		(2.34)		
	Diluted (`)	0.21	0.66	(2.49)	0.22	(2.34)	0.21	0.66	(2.49)	0.22	(2.34)		

#### Notes:

- The above financial results of the Company for the quarter and year ended 31st March, 2021 were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 30th June, 2021. The Statutory Auditor's have issued their report thereon.
- 2 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.
- 3 Effective from 22nd June, 2018 the Company has been in receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar. As this is not considered as an operating segment, the revenue under this project has been classified as "Other" for disclosure purposes.
- 4 Other income for the year ended includes `35.75 lakhs receipt of funds under the Deen Dayal Upadhyaya Grameen Kaushalya Yojana for skilling of rural poor youth in the state of Bihar.

- The audited financial results for the three months ended 31st March 2021 and three months ended 31st March 2020 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.
- As a result of the nationwide lockdown imposed by the Government of India and subsequent state wise lockdown imposed by the various states of India, the operations of the Company were temporarily disrupted at its manufacturing facilities impacting production. The Company had resumed operations since the first week of May 2020 in compliance with the guidelines issued by respective authorities and is continuing to take adequate precautions for safety and wellbeing of its employees.
  - The Company has considered the possible impact of COVID-19 in preparation of the above results. The impact of the global health pandemic may be different from that estimated as at the date of approval of results. Considering the continuing uncertainties, the Company will continue to closely monitor any material changes to future economic conditions.
- The Company has incorporated new subsidiary in USA named as Birla Precision USA Ltd during the year with authorised equity share capital of 200 shares and paid up equity share capital of 10 shares at 1 USD each, EIN: 36-4974239, no transactions has taken place during the financial year in this subsidiary.
- 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 Chairman & Managing Director DIN:03327691

Date:30th June, 2021 Place: Mumbai

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 AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

(`in Lakhs, except per share data)

				Stand alone			Consolidated				
0 N	Particulars -	Quarter Ended			Year I	Ended	Quarter Ended			Year	Ended
Sr. No.		31-03-2021 Audited	31-12-2020 Unaudited	31-03-2020 Audited	31-03-2021 Audited	31-03-2020 Audited	31-03-2021 Audited	31-12-2020 Unaudited	31-03-2020 Audited	31-03-2021 Audited	31-03-2020 Audited
1	Total Income from operations	6131.30	5332.62	3809.98	17332.20	17704.00	6131.30	5332.62	3809.98	17332.20	17704.00
' '	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	137.29	374.42	(81.89)	144.47	3.51	137.29	374.42	(81.89)	144.47	3.51
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	137.29	374.42	(1,416.82)	144.47	(1,331.40)	137.29	374.42	(1,416.82)	144.47	(1,331.40)
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	134.77	374.42	(1,415.90)	141.95	(1,331.40)	134.77	374.42	(1,415.90)	141.95	(1,331.40)
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	128.67	374.42	(1,499.49)	135.85	(1,414.99)	128.67	374.42	(1,499.49)	135.85	(1,414.99)
6	Equity Share Capital	1305.42	1136.79	1136.79	1305.42	1136.79	1305.42	1136.79	1136.79	1305.42	1136.79
	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year				9355.59	8888.37				9355.59	8888.37
8	Earnings Per Share (Face value of `2/- each)										
	Basic (`)	0.21	0.66	(2.49)	0.22	(2.34)	0.21	0.66	(2.49)	0.22	(2.34)
	Diluted (`)	0.21	0.66	(2.49)	0.22	(2.34)	0.21	0.66	(2.49)	0.22	(2.34)
Notes:	T							0.1 5. 1		`	
	The above is an extract of the detailed format for Quarterly Fina										2015. The full
	format of the financial results for the quarter and year ended 31st Effective from 1st April 2018, the Company has reclassified two re								(www.biriaprec	ision.com).	
							<u> </u>		a atata of Diba	r As this is not	t considered on
	Effective from 22nd June, 2018 the Company has been in receip an operating segment, the revenue under this project has been cl				siameen Kausi	iaiya rojana ioi	skilling of rural	poor youth in ti	ie state of billa	II. AS IIIS IS IIOI	, considered as
4	Total income from operations for the nine months ended includes				Dayal Upadhya	aya Grameen K	aushalya Yojan	a for skilling of r	ural poor youth	in the state of	Bihar.
	The Company has incorporated new subsidiary in USA named as each, EIN: 36-4974239, no transactions has taken place during the	Birla Precision	USA Ltd during	g the year with a		-					
	The above financial results of the Company for the quarter and ye Statutory Auditor's have issued their report thereon.	ear ended 31st	March, 2021 we	ere reviewed by	the Audit Com	mittee and appr	oved by the Boa	ard of Directors	in their meeting	held on 30th J	une, 2021. The

For and on behalf of the Board of Directors

Vedant Birla Chairman & Managing Director DIN:03327691

Date: 30th June, 2021

Place: Mumbai

	SEGMENT WISE REV	/ENUE, RESUL	TS AND CAPIT	AL EMPLOYE	D FOR THE Q	UARTER AND	YEAR ENDED	31ST MARCH	, 2021		
											(` in Lakhs)
				Stand alone			1		Consolidated	,	
Γ '			<b>Quarter Ended</b>		Year	Ended		<b>Quarter Ended</b>		Year F	Ended
Sr. No.	. Particulars	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020	31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
<u></u> '	<u> </u>	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited
	Segment Revenue	· ·		<u>,                                     </u>	<u>-                                    </u>	<u> </u>	<u> '</u>	'	1'	<u>-                                    </u>	
	a) Tooling	4728.10									
	b) Automotive Components	1396.29					1396.29	1059.87	967.84	3733.48	4340.27
	c) Other	6.91									
	Total	6131.30	5332.62	3809.98	17332.20	17704.00	6131.30	5332.62	3809.98	17332.20	17704.00
2.	Segment Results Profit(+)/(Loss)(-)			(	·	· '	·'	(	1		
Ĺ'	(before tax) from segment	<u> </u>		<u>,                                    </u>	<u></u> '	<u>                                     </u>	<u></u> '	<u></u> '	1	<u>                                     </u>	
	a) Tooling	307.64	919.30	13.02	1332.53			919.30	13.02	1332.53	
	b) Automotive Components	(170.35)	(544.88)	(94.93)	(1,188.06)	(852.98)	(170.35)	(544.88)	(94.93)	(1,188.06)	(852.98)
	c) Other		[	( <u> </u>	·		· '	[	- ·	[]	-
	Profit/(Loss) before exceptional item,	137.29	374.42	(91.91)	144.47	3.51	137.29	374.42	(91.91)	144.47	3.51
	comprehensive income and tax	131.43	314.42	(81.91)	144.47	3.31	131.23	3/4.44	(81.91)	144.47	3.31
	Capital Employed			ıı	·		·	( '			ſ <u></u> _
Ĺ′	(Segment assets less segment liabilities)	<u> </u>	<u></u> J	<u>,                                     </u>	<u> </u>	<u> </u>	<u></u> '	<u></u> '	<u> </u>	<u></u> '	
	a) Tooling	10957.23			10957.23		10957.23				
	b) Automotive Components	(339.55)	418.08	858.13	(339.55)	858.13	(339.55)	418.08	858.13	(339.55)	858.13
	c) Other	96.16	88.61	65.89	96.16	65.89	96.16	88.61	65.89	96.16	65.89
	d) Un-allocable	(52.83)	56.60	52.63	(52.83)	52.63	(52.83)	56.60	52.63	(52.83)	52.63
	Total	10661.01	10032.34	10025.16	10661.01	10025.16	10661.01	10032.34	10025.16	10661.01	10025.16
Notes:			<del></del>	<del></del>	<del></del>	<del></del>	<del> </del>	<del></del>			
	Effective from 1st April 2018, the Company has reclas										
	Effective from 22nd June, 2018 the Company has be considered as an operating segment, the revenue unconsidered as an operating segment, the revenue unconsidered as an operating segment.						ya Yojana for s	killing of rural p	oor youth in the	e state of Bihar	. As this is not
<u> </u>	donoladida de dir oporading doginarit, tilo	dor tino project.	100 00011 01000	100 00 0010.	101 0.00.000.0	rai pecce:					

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
Chairman & Managing Director

DIN:03327691

Date: 30th June, 2021

Place : Mumbai

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

BALANCESHEET AS AT 31ST MARCH, 2021

Sr. No.	Particulars	As at 31st March 2021	As at 31st March 2020	As at 31st March 2021	As at 31st March 2020
		Audited	Audited	Audited	Audited
I	ASSETS				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	2849.75	3163.26	2849.75	3163.26
(b)	Capital work-in-progress	37.59	10.54	37.59	10.54
(c)	Intangible assets	17.31	21.85	17.31	21.85
(d)	Intangible assets under development	-	1.40	-	1.40
(e)	Financial assets				
` '	(i) Investments	700.00	-	700.00	-
	(ii) Loans	0.93	1.73	0.93	1.73
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	179.31	155.00	179.31	155.00
	Total Non - Current Assets	3784.89	3353.78	3784.89	3353.78
	CURRENT ASSETS				
(a)	Inventories	4287.18	4472.07	4287.18	4472.07
(b)	Financial assets				
(*)	(i) Investments	_	-	-	-
	(ii) Trade receivables	3310.74	3217.70	3310.74	3217.70
	(iii) Cash and cash equivalents	2033.53	830.58	2033.53	830.58
	(iv) Bank balances other than (ii) above	34.82	30.05	34.82	30.05
	(v) Loans	1161.19	5002.74	1161.19	5002.74
	(vi) Other Financial Assets	209.76	196.45	209.76	196.45
(c)	Other current assets	4640.90	1568.44	4640.90	1568.44
(d)	Current tax assets	149.49	107.74	149.49	107.74
\ <u>-</u> /	Total - Current Assets	15827.61	15425.77	15827.61	15425.77
	Total Assets	19612.50	18779.55	19612.50	18779.55
П	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity share capital	1305.42	1136.79	1305.42	1136.79
(b)	Other equity	9355.59	8888.37	9355.59	8888.37
(~)	Total - Equity	10661.01	10025.16	10661.01	10025.16
	LIABILITIES				
Α	Non-Current Liabilities				
(a)	Financial liabilities				
(α)	(i) Borrowings	30.94	69.96	30.94	69.96
(b)	Provisions	366.69	378.42	366.69	378.42
(c)	Deferred tax liabilities (Net)	-	-	-	-
(0)	Total Non - Current Liabilities	397.63	448.38	397.63	448.38
В	Current Liabilities	001.00	440.00	007.00	440.00
	Financial liabilities				
(a)	(i) Borrowings	2394.73	2520.14	2394.73	2520.14
	(ii) Trade payables	2709.03	2542.49	2709.03	2542.49
	(ii) Other financial liabilities	264.22	2542.49	264.22	2542.49
(b)	Other current liabilities	1269.87	1266.23	1269.87	1266.23
(c)	Provisions	1819.89	1696.25	1819.89	1696.25
(d)	Current tax liabilities (Net)	96.12	55.12	96.12	55.12
(u)	Total - Current Liabilities	8553.86	8306.01	8553.86	8306.01
	Total Equity and Liabilities	19612.50	18779.55	19612.50	18779.55

Note:

Date:

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

DIN:03327691

Place: Mumbai

30th June, 2021

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 year ended 31st March, 2021

			Stand	alone	(` in Lakhs Consolidated				
Sr. No.	Particulars	2020-21 2019-20			-20	2020-		2019-20	
Α.	CASH FLOW FROM OPERATING ACTIVITIES:	2020		1					
	Net profit before exceptional item, taxation and prior period adjustments		144.47		3.51		144.47		3.51
	Adjustments for:								
	Depreciation and Amortization	444.87		499.55		444.87		499.55	
	(Profit)/Loss on sale of Fixed Assets (Net)	2.68		(3.05)		2.68		(3.05)	
	Fixed assets written off during the year	-		- '		-		- /	
	Provision for Gratuity and Leave Salary	180.41		281.76		180.41		281.76	
	Sundry Balances written back	(17.34)		-		(17.34)		-	
	Provision no longer required Written Back	` - ′		(24.63)		` - ´		(24.63)	
	Interest receivable written off	-		` - ´		-			
	Exchange difference on translation (Net)	11.21		25.91		11.21		25.91	
	Finance Costs	503.36		558.73		503.36		558.73	
	Provision for doubtful debts	82.78				82.78			
	Bad debts written off	24.05		34.45		24.05		34.45	
	Interest Income Received	(50.38)		(44.86)		(50.38)		(44.86)	
	Sub-total		1181.64	, ,	1327.86	,	1181.64	, ,	1,327.86
	Operating Profit Before Working Capital Changes		1326.11		1331.37		1326.11		1,331.3
	Adjustments for changes in working capital :								•
	Inventories	184.89		824.78		184.89		824.78	
	Trade Receivables	(191.20)		1,045.47		(191.20)		1045.47	
	Other Current Assets	(3,064.76)		243.18		(3,064.76)		243.18	
	Trade Payables	182.78		(874.65)		182.78		(874.65)	
	Provisions	(75.30)		(1,358.46)		(75.30)		(1,358.46)	
	Other Financial Liabilities	3.16		9.22		3.16		9.22	
	Loans to employees and others	3,842.34		(661.66)		3,842.34		(661.66)	
	Other Current Liabilities	2.38		`413.92 <sup>´</sup>		2.38		413.92	
	Current Tax Liabilities	-		(60.29)		-		(60.29)	
	Other Non Current Assets	-		(371.70)		-		(371.70)	
	Other Financial Assets	(13.31)		(5.53)		(13.31)		(5.53)	
	Current Tax Assets	(3.27)		29.07		(3.27)		29.07	
	Sub-total		867.71		(766.65)	` /	867.71		(766.6
В.	Net Cash Flow From Operating Activities After Exceptional Item(A) CASH FLOW FROM INVESTING ACTIVITIES:		2,193.82		564.72		2,193.82		564.72
	Payments made for Property, Plant and Equipment	(178.51)		(66.92)		(178.51)		(66.92)	
	Payments made for Intangible Assets	(2.55)		(2.36)		(2.55)		(2.36)	
	Proceeds from sale of Property, Plant and Equipment	1.60		4.11		1.60		4.11	
	Investments made against advances given	(700.00)		_		(700.00)		0.00	
	Interest Received	` 42.69 <sup>′</sup>		33.09		` 42.69 <sup>′</sup>		33.09	
	Sub-total Sub-total		(836.77)		(32.08)		(836.77)		(32.08
	Net Cash used for Investing Activities(B)		(836.77)		(32.08)		(836.77)		(32.08
C.	CASH FLOW FROM FINANCING ACTIVITIES:								
	Proceeds from Issue of shares at premium	500.00		168.58		500.00		168.58	
	Proceeds from Borrowings	368.84		-		368.84		-	
	Repayment of Borrowings	(514.80)		(206.81)		(514.80)		(206.81)	
	Interest Paid	(503.36)		(558.73)		(503.36)		(558.73)	

Sub-tota	ıl	(149.32)		(596.96)		(149.32)		(596.96)
Net Cash used for Financing Activities(C)		(149.32)		(596.96)		(149.32)		(596.96)
Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		1,207.73		(64.32)		1,207.73		(64.32)
Cash and Cash Equivalents as at 01.04.2020	309.64		341.57		309.64		341.57	-
Add: (Increase) / Decrease in Fixed Deposit accounts kept as	(902.19)		32.39		(902.19)		32.39	
margin money with banks								
	(592.55)		373.96		(592.55)		373.96	
Cash and Cash Equivalents as at 31.03.2021	615.17	1,207.72	309.64	(64.32)	615.17	1,207.72	309.64	(64.32)
		615.18		309.64		615.18		309.64
Reconciliation of Cash and Bank Balances given in Note No. 10								
of Balance Sheet is as follows:								
Cash and Bank Balances	2,033.53		830.58		2,033.53			830.58
Less:								
Balance in Fixed Deposit accounts with banks having a maturity period	1,418.36		520.94		1,418.36			520.94
of more than three months								
Cash and Cash Equivalents as at 31.03.2021	615.17		309.64		615.17			309.64

Significant Accounting Policies and Notes to Accounts form an integral part of the Financial Statements

For and on behalf of Board of Directors

Vedant Birla Chairman & Managing Director

DIN:03327691

Place: Mumbai

Date: 30th June 2021