

PM/BSE/49/2022-23

Date: 10th November, 2022

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

Scrip Code: 522105 & ISIN: INE372E01025

Sub.: Outcome of the Board Meeting held on 10th November, 2022.

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 followings;

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 30th September, 2022.
2. A copy of Limited Review report on Standalone and Consolidated financial statements received from the Statutory Auditor of the Company for the quarter and Half year ended 30th September, 2022 is enclosed herewith.
3. Preferential Allotment to Promoters and to Mr. Sanjay Kothari, Non-Executive Non-Independent Director of the Company had been deferred for discussion in the next Board Meeting.
4. Incorporation of a wholly owned subsidiary in India by the name and style of "Birla Durotool Private Limited" and the same are attached in Annexure-I.

The Board Meeting commenced at 04.53 P.M. and concluded at 7.15 P.M.

Kindly take the same on your records & oblige.

Thanking you,

Yours faithfully,

For Birla Precision Technologies Limited

Parth Matolia

Parth Matolia
Company Secretary & Compliance Officer



Birla Precision Technologies Limited

Regd. Office : 23 Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prathana Samaj, Mumbai - 400 004.
Tel. No.: +91 022-23825060

E-mail : info@birlaprecision.com Website :www.birlaprecision.com

An ISO 9001:2000 & ISO 14001:2004 Company CIN: L29220MH1986PLC041214

Annexure I

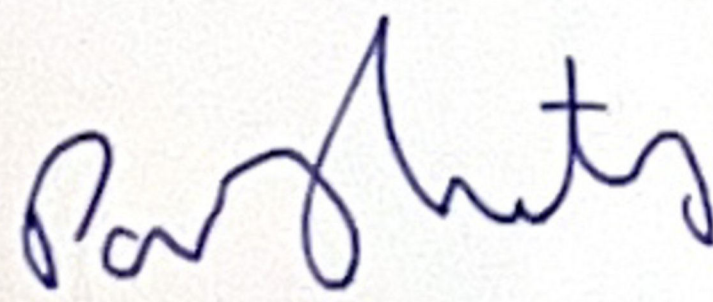
Disclosure pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, relating to acquisition:

Sr. No.	Particulars	Details
1.	Proposed Name of the Company	Birla Durotool Private Limited
2.	Amount of Investment by Birla Precision Technologies Limited	1 Lakh Rupees or Equivalent
3.	Nature of Transaction	Related Party
4.	Activity which is to be carried by the proposed Company	Manufacturing & Trading of Automotive, Tooling Components and all Engineering Products
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

Thanking you,

Yours faithfully,

For Birla Precision Technologies Limited




Parth Matolia
Company Secretary & Compliance Officer

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, 2022 and year to date from April 01, 2022 to September 30, 2022 ("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)

**JINENDR
A JAIN**
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Jinendra Jain
Partner

M. No. 072995

UDIN : 22072995BCSIHK9102

Place: Mumbai
Date : 10/11/2022

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, 2022 and year to date from April 01, 2022 to September 30, 2022 ("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 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
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Jinendra Jain
Partner

M. No. 072995

UDIN : 22072995BCSJRJ5883

Date : 10/11/2022

Place : Mumbai

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1966PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathé 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 HALF YEAR ENDED 30TH SEPTEMBER, 2022

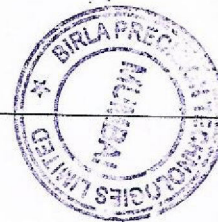
[In Lakhs except for per share data]

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Audited
	Income												
I	Revenue From Operations	7,175.71	5,781.28	6,239.54	12,956.99	11,647.91	24,627.05	7,175.71	5,781.28	6,239.54	12,956.99	11,647.91	24,627.05
II	Other Income	37.81	536.93	32.15	574.74	53.04	205.17	40.05	536.93	32.15	576.98	53.04	205.17
III	Total Income (HII)	7,213.52	6,318.21	6,271.69	13,531.73	11,700.95	24,832.22	7,213.52	6,318.21	6,271.69	13,531.73	11,700.95	24,832.22
IV	Expenses												
	Consumption of raw materials and components	2,110.96	1,661.52	2,299.88	3,792.48	4,079.16	7,694.43	2,110.96	1,661.52	2,299.88	3,792.48	4,079.16	7,694.43
	Purchase of stock-in-trade	454.65	181.59	29.75	636.24	65.49	409.54	454.65	181.59	29.75	636.24	65.49	409.54
	Changes in inventories of finished goods, stock-in-trade and semi finished goods	(92.84)	(512.68)	139.81	(605.52)	(54.97)	(621.93)	(92.84)	(512.68)	139.81	(605.52)	(54.97)	(621.93)
	Employee benefits expense	-	-	-	-	-	-	-	-	-	-	-	-
	Finance costs	1,270.19	1,224.58	1,182.44	2,494.77	2,275.20	4,566.37	1,270.19	1,224.58	1,182.44	2,500.48	2,275.20	4,566.37
	Depreciation and amortisation expense	73.59	89.88	116.76	163.27	239.86	527.58	73.59	89.88	116.76	163.36	239.86	527.58
	Other expenses	98.54	91.76	109.20	190.30	222.50	408.11	98.54	91.76	109.20	190.30	222.60	408.11
	Total Expenses (IV)	2,765.88	2,946.90	2,330.78	5,712.78	4,759.07	10,716.96	2,765.88	2,946.90	2,330.78	5,729.05	4,759.07	10,716.96
V	Profit/(Loss) before exceptional items and tax (III - IV)	6,680.97	5,703.35	6,208.42	12,384.32	11,586.41	23,701.06	6,703.04	5,703.35	6,208.42	12,406.39	11,586.41	23,701.06
VI	Exceptional Items	532.55	614.86	63.27	1,147.41	114.54	1,131.16	512.72	614.86	63.27	1,127.58	114.54	1,131.16
VII	Profit/(Loss) before tax (V - VI)	532.55	614.86	63.27	1,147.41	114.54	1,131.16	512.72	614.86	63.27	1,127.58	114.54	1,131.16
VIII	Tax expense:												
	Current tax	89.00	103.00	11.00	192.00	20.00	210.00	89.00	103.00	11.00	192.00	20.00	210.00
	Provision of earlier period	-	-	-	-	-	-	-	-	-	-	-	-
	Mat credit entitlement	(91.98)	(96.57)	(10.53)	(188.55)	(19.39)	(196.89)	(91.98)	(96.57)	(10.53)	(188.55)	(19.39)	(196.89)
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) for the period (VII - VIII)	535.53	608.43	62.80	1,143.96	113.93	1,118.05	515.70	608.43	62.80	1,124.13	113.93	1,118.05
X	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-	-
XI	Total Comprehensive Income for the Period (IX + X)	535.53	608.43	62.80	1,143.96	113.93	1,118.05	515.70	608.43	62.80	1,124.13	113.93	1,118.05
	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)												
	Paid-up equity share capital (Face value of ₹ 2/- each)	1305.42	1305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	10,521.95	-	-	-	-	-	10,521.95
XII	Earnings per equity share												
	Basic (₹)	0.82	0.93	0.10	1.75	0.17	1.71	0.79	0.93	0.10	1.72	0.17	1.71
	Diluted (₹)	0.82	0.93	0.10	1.75	0.17	1.71	0.79	0.93	0.10	1.72	0.17	1.71

- 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 10th November, 2022. 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.
 - Effective from 22nd June, 2018 the Company has been in receipt of funds under the Deen Dayal Upadhyaya Gramteen 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.
 - The Company has incorporated new subsidiary in USA named as Birla Precision USA Ltd during the previous financial years with authorised equity share capital of 200 shares and paid up equity share capital of 10 shares at 1 USD each, EIN: 36-4974239.
 - The Company has incorporated new subsidiary in Germany named as Birla Precision GMBH during the previous financial year with paid up equity share capital of 10 shares at 1 Euro each.
 - The Company has incorporated two new domestic subsidiary namely Birla Engineering Private Limited and Birla Accucast Private Limited during previous financial year with paid up equity share capital of 10000 equity shares at Rs 10 each.
 - 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

Date: 10th November, 2022
Place: Mumbai



Vedant Birla
Chairman & Managing Director
DIN: 03327691

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

Registered Office : 23, Birla Mansion No. 2, First Floor, D. D. Sathé Marg, Prarthana Samaj, Mumbai - 400 004
Tel : +91 022 23825060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(' in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated						
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended			Year Ended
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited	30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited	
1.	Segment Revenue													
	a) Tooling	5,644.16	5,642.62	4,957.31	11,286.78	9,147.47	20,092.07	5,646.40	5,642.62	4,957.31	11,289.02	9,147.47	20,092.07	
	b) Automotive Components	1,568.01	673.84	1,314.38	2,239.85	2,553.08	4,697.03	1,568.01	673.84	1,314.38	2,239.85	2,553.08	4,697.03	
	c) Other	3.35	1.75	-	5.10	0.42	43.12	3.35	1.75	-	5.10	0.42	43.12	
	Total	7,213.52	6,318.21	6,271.69	13,531.73	11,700.95	24,832.22	7,215.76	6,318.21	6,271.69	13,533.97	11,700.95	24,832.22	
2.	Segment Results Profit(+)/(Loss)- (before tax) from segment													
	a) Tooling	778.54	754.69	96.10	1,533.23	301.91	1,565.51	758.71	754.69	96.10	1,513.40	301.91	1,565.51	
	b) Automotive Components	(245.99)	(139.83)	(32.83)	(385.82)	(187.79)	(434.77)	(245.99)	(139.83)	(32.83)	(385.82)	(187.79)	(434.77)	
	c) Other	-	-	-	-	0.42	0.42	-	-	-	-	0.42	0.42	
	Profit/(Loss) before exceptional item, comprehensive income and tax	532.55	614.86	63.27	1,147.41	114.54	1,131.16	512.72	614.86	63.27	1,127.58	114.54	1,131.16	
3.	Capital Employed (Segment assets less segment liabilities)													
	a) Tooling	13,156.44	12,611.91	10,999.66	13,158.44	10,999.66	12,014.28	13,138.61	12,611.91	10,999.66	13,138.61	10,999.66	12,014.28	
	b) Automotive Components	(371.62)	(351.80)	(281.00)	(371.62)	(281.00)	(365.87)	(371.62)	(351.80)	(281.00)	(371.62)	(281.00)	(365.87)	
	c) Other	114.19	110.84	96.58	114.19	96.58	108.96	114.19	110.84	96.58	114.19	96.58	108.96	
	d) Un-allocable	70.34	64.65	(40.30)	70.34	(40.30)	70.00	70.34	64.65	(40.30)	70.34	(40.30)	70.00	
	Total	12,971.35	12,435.80	10,774.94	12,971.35	10,774.94	11,827.37	12,951.52	12,435.80	10,774.94	12,951.52	10,774.94	11,827.37	

- 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.
 - 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.
 - 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 : 10th November, 2022
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 23826060, E-mail : info@birlaprecision.com, Web : www.birlaprecision.com

EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended			Quarter Ended			Half Year Ended		
		30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited	30.09.2022 Unaudited	30.06.2022 Unaudited	30.09.2021 Unaudited	30.09.2022 Unaudited	30.09.2021 Unaudited	31.03.2022 Audited
1	Total Income from operations	7,213.52	6,318.21	6,271.69	13,531.73	11,700.95	24,832.22	7,215.76	6,318.21	6,271.69	13,533.97	11,700.95	24,832.22
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	532.55	614.86	63.27	1,147.41	114.54	1,131.16	512.72	614.86	63.27	1,127.58	114.54	1,131.16
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	532.55	614.86	63.27	1,147.41	114.54	1,131.16	512.72	614.86	63.27	1,127.58	114.54	1,131.16
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	535.53	608.43	62.80	1,143.96	113.93	1,118.05	515.70	608.43	62.80	1,124.13	113.93	1,118.05
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive income (after tax))	535.53	608.43	62.80	1,143.96	113.93	1,166.35	515.70	608.43	62.80	1,124.13	113.93	1,166.35
6	Equity Share Capital	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						10521.95						10,521.95
8	Earnings Per Share (Face value of ₹ 2/- each)												
	Basic (₹)	0.82	0.93	0.10	1.75	0.17	1.71	0.79	0.93	0.10	1.72	0.17	1.71
	Diluted (₹)	0.82	0.93	0.10	1.75	0.17	1.71	0.79	0.93	0.10	1.72	0.17	1.71

- 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 ended 30th September, 2022 are available on the Stock Exchange website (www.bseindia.com) and on Company's website (www.birlaprecision.com).
 - 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.
 - Effective from 22nd June, 2018 the Company has been in receipt of funds under the Deen Dayal Upadhyaya Gramin 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.
 - The Company has incorporated new subsidiary in USA named as Birla Precision USA Ltd during the previous financial years with authorised equity share capital of 200 shares and paid up equity share capital of 10 shares at 1 USD each, EIN: 364974239.
 - The Company has incorporated new subsidiary in Germany named as Birla Precision GMBH during the previous financial year with paid up equity share capital of 25000 shares at 1 Euro each.
 - The Company has incorporated two new domestic subsidiary namely Birla Engineering Private Limited and Birla Accucast Private Limited during the previous financial year with paid up equity share capital of 10000 equity shares at ₹ 10 each.
 - 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 10th November, 2022. 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

(Signature)
Vedant Birla
Chairman & Managing Director
DIN:03327691

Date: 10th November, 2022
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

Standalone and Consolidated Balance Sheet as at 30th September 2022

(in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		As at 30th Sept. 2022 Unaudited	As at 31st March 2022 Audited	As at 30th Sept. 2022 Unaudited	As at 31st March 2022 Audited
I	ASSETS				
	NON-CURRENT ASSETS				
(a)	Property, plant and equipment	3084.68	3284.25	3084.68	3284.25
(b)	Capital work-in-progress	1336.13	893.32	1336.13	893.32
(c)	Intangible assets	10.24	9.31	10.24	9.31
(d)	Intangible assets under development	-	-	-	-
(e)	Financial assets				
	(i) Investments	746.01	738.51	722.50	715.00
	(ii) Loans	-	-	-	-
	(iii) Other Financial Assets	-	-	-	-
(f)	Other non-current assets	118.35	97.39	118.35	97.39
	Total Non - Current Assets	5295.41	5022.78	5271.90	4999.27
	CURRENT ASSETS				
(a)	Inventories	6700.78	5557.60	6700.78	5557.60
(b)	Financial assets				
	(i) Investments	-	-	-	-
	(ii) Trade receivables	4085.03	3682.56	4085.03	3682.56
	(iii) Cash and cash equivalents	1133.76	2037.55	1139.93	2040.55
	(iv) Bank balances other than (iii) above	35.27	35.59	35.27	35.59
	(v) Loans	1430.32	1149.84	1428.33	1170.35
	(vi) Other Financial Assets	309.80	209.51	309.80	209.51
(c)	Other current assets	4256.64	3363.38	4256.64	3363.38
(d)	Current tax assets	527.46	335.12	527.46	335.12
	Total - Current Assets	18479.06	16371.15	18483.24	16394.66
	Total Assets	23774.47	21393.93	23755.14	21393.93
II	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity share capital	1305.42	1305.42	1305.42	1305.42
(b)	Other equity	11665.93	10521.95	11646.10	10521.95
	Total - Equity	12971.35	11827.37	12951.52	11827.37
	LIABILITIES				
A	Non-Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	74.58	76.01	74.58	76.01
(b)	Provisions	371.70	371.70	371.70	371.70
(c)	Deferred tax liabilities (Net)	-	-	-	-
	Total Non - Current Liabilities	446.28	447.71	446.28	447.71
B	Current Liabilities				
(a)	Financial liabilities				
	(i) Borrowings	1900.69	2336.69	1900.69	2336.69
	(ii) Trade payables	3891.26	3171.78	3891.76	3171.78
	(iii) Other financial liabilities	35.62	36.96	35.62	36.96
(b)	Other current liabilities	1065.37	1658.73	1065.37	1658.73
(c)	Provisions	3006.78	1649.57	3006.78	1649.57
(d)	Current tax liabilities (Net)	457.12	265.12	457.12	265.12
	Total - Current Liabilities	10356.84	9118.85	10357.34	9118.85
	Total Equity and Liabilities	23774.47	21393.93	23755.14	21393.93

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

Vedant Birla
Chairman & Managing Director
DIN:03327691

10th November, 2022
Place: Mumbai

Birla Precision Technologies Limited
Cash Flow Statement for the Half Year Ended 30th September, 2022

(' in Lakhs)

Sr. No.	Particulars	Standalone		Consolidated	
		30th September 2022	30th September 2021	30th September 2022	30th September 2021
A.	CASH FLOW FROM OPERATING ACTIVITIES:				
	Net profit before exceptional item, taxation and prior period adjustments		1147.41	114.54	1127.58
	Adjustments for:				114.54
	Depreciation and Amortization	190.30	222.60	190.30	222.60
	(Profit)/Loss on sale of Fixed Assets (Net)	(434.75)	-	(434.75)	-
	Provision for Gratuity and Leave Salary	67.59	95.93	67.59	95.93
	Sundry Balances written back	(46.91)	(0.74)	(46.91)	(0.74)
	Exchange difference on translation (Net)	-	46.71	-	46.71
	Finance Costs	163.27	239.86	163.27	239.86
	Bad debts written off	-	31.61	-	31.61
	Interest Income Received	(11.88)	(21.92)	(11.86)	(21.92)
	Sub-total		(72.36)	614.05	(72.36)
	Operating Profit Before Working Capital Changes		1075.05	728.59	1055.22
	Adjustments for changes in working capital :				728.59
	Inventories	(1,143.18)	(774.20)	(1,143.18)	(774.20)
	Trade Receivables	(402.47)	(489.29)	(402.47)	(489.29)
	Other Current Assets	(890.57)	(170.90)	(890.57)	(170.90)
	Trade Payables	761.73	839.03	762.23	839.03
	Provisions	1,289.65	410.03	1,289.65	410.03
	Other Financial Liabilities	(1.34)	(1.34)	(1.34)	(1.34)
	Loans to employees and others	(287.74)	(77.92)	(265.25)	(77.92)
	Other Current Liabilities	(581.45)	(155.59)	(581.45)	(155.59)
	Other Financial Assets	(100.29)	(5.05)	(100.29)	(5.05)
	Current Tax Assets	(3.79)	(3.57)	(3.79)	(3.57)
	Income Tax Paid	-	-	-	-
	Sub-total		(1,359.45)	(428.80)	(1,336.46)
	Net Cash Flow From Operating Activities After Exceptional Item.....(A)		(284.40)	299.79	(281.24)
B.	CASH FLOW FROM INVESTING ACTIVITIES:				
	Payments made for Property, Plant and Equipment	(542.54)	(418.06)	(542.54)	(418.06)
	Payments made for Intangible Assets	(3.12)	(2.47)	(3.12)	(2.47)
	Proceeds from sale of Property, Plant and Equipment	525.00	-	525.00	-
	Investments in subsidiaries and others	(7.50)	-	(7.50)	-
	Interest Received	9.15	19.84	9.15	19.84
	Sub-total		(19.01)	(400.69)	(19.01)
	Net Cash used for Investing Activities..... (B)		(19.01)	(400.69)	(19.01)
C.	CASH FLOW FROM FINANCING ACTIVITIES:				
	Repayment of Borrowings	(437.42)	(203.60)	(437.42)	(203.60)
	Interest Paid	(163.27)	(239.86)	(163.27)	(239.86)
	Sub-total		(600.69)	(443.46)	(600.69)
	Net Cash used for Financing Activities.....(C)		(600.69)	(443.46)	(600.69)
	Net Increase/(Decrease) in Cash & Cash Equivalents (A+B+C)		(904.10)	(544.36)	(900.94)
	Cash and Cash Equivalents as at 01.04.2022	1205.60	615.17	1208.61	615.17
	Add: (Increase) / Decrease in Fixed Deposit accounts kept as margin money with banks	481.11	513.06	481.11	513.06
	Cash and Cash Equivalents as at 30.09.2022	1,686.71	1,128.23	1,689.72	1,128.23
		782.61	(904.10)	788.78	(900.94)
			583.87	583.87	(544.36)
	Reconciliation of Cash and Bank Balances given in Note No. 10 of Balance Sheet is as follows:				
	Cash and Bank Balances	1,133.76	1,753.96	1,139.93	1,753.96
	Less:				
	Balance in Fixed Deposit accounts with banks having a maturity period of more than three months	351.15	1,170.09	351.15	1,170.09
	Cash and Cash Equivalents as at 30.09.2022	782.61	583.87	788.78	583.87

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: 10th November 2022