



PM/BSE/40/2024-25

Date: February 06, 2025

To,
The Manager
BSE Limited
Bombay Stock Exchange,
P. J. Towers, Dalal Street,
Mumbai-400001.

Script Code: 522105

Sub: Outcome of the Board Meeting - Disclosure under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to intimate that the Board of Directors of Birla Precision Technologies Limited ("the Company") at their meeting held today, i.e., Thursday, February 06, 2025, inter alia transacted the following businesses:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024.
2. Closure of Operation of Foundry Business of the Company.

Accordingly, we are submitting herewith the Unaudited Standalone and Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024 along with the Limited Review Report thereon issued by our Statutory Auditors.

The Meeting of the Board of Directors commenced at 3.30 P.M. and concluded at 5.00 P.M.

Kindly take the same on record.

For Birla Precision Technologies Limited

Ishu Jain
Company Secretary & Compliance Officer
M. No.: F10679

Birla Precision Technologies Limited

Regd. Office: 23, Birla Mansion No. 2, 1st Floor, D. D. Sathe Marg, Prarthana Samaj, Mumbai 400 004

Tel.: +91 022-23867498

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

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

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													
STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DEC, 2024													
(Rs. In Lakhs except for per share data)													
Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended			Quarter Ended			Nine Months Ended		
		Year Ended			Year Ended			Year Ended			Year Ended		
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
	Income												
I	Revenue From Operations	5,332.93	5,494.90	6,728.87	15,467.54	16,478.19	22,577.18	5,679.57	5,565.39	6,696.66	15,939.27	16,463.03	22,553.69
II	Other Income	29.93	15.42	38.56	129.69	114.43	201.08	78.71	(15.07)	38.56	150.01	114.43	202.13
III	Total Income (I+II)	5,362.86	5,510.32	6,767.43	15,597.23	16,592.62	22,778.26	5,758.28	5,550.32	6,735.22	16,089.28	16,577.46	22,755.82
IV	Expenses												
	Consumption of raw materials and components	1,314.62	1,394.38	1,775.47	3,482.35	3,960.52	5,593.87	1,314.62	1,394.38	1,775.47	3,482.35	3,960.52	5,593.87
	Purchase of stock-in-trade	32.20	10.76	138.19	43.72	507.04	986.54	196.48	135.64	165.92	398.79	534.77	1,076.54
	Changes in inventories of finished goods, stock-in-trade and	239.49	169.26	(517.53)	1,090.12	(728.56)	(897.35)	249.24	97.88	(636.59)	995.09	(838.62)	(1,126.26)
	Employee benefits expense	1,290.97	1,267.70	1,297.49	3,708.76	3,740.44	4,956.76	1,335.13	1,324.26	1,335.62	3,843.18	3,823.75	5,071.99
	Finance costs	144.38	116.12	74.25	379.49	226.00	348.80	147.71	116.66	74.77	383.69	226.92	350.12
	Depreciation and amortisation expense	157.92	198.26	162.38	572.23	500.06	649.02	157.92	198.26	162.38	572.23	500.06	649.02
	Other expenses	2,129.99	2,117.10	2,912.80	5,856.76	6,785.28	9,340.65	2,172.73	2,188.96	2,945.02	6,015.27	6,865.97	9,461.81
	Total Expenses (IV)	5,309.57	5,273.58	5,843.05	15,133.43	14,990.78	20,978.29	5,573.83	5,456.04	5,822.59	15,690.60	15,073.37	21,077.09
V	Profit/(Loss) before exceptional items and tax (III - IV)	53.29	236.74	924.38	463.80	1,601.84	1,799.97	184.45	94.28	912.63	398.68	1,504.09	1,678.73
VI	Exceptional Items	-	-	-	89.60	-	-	-	-	-	-	-	-
VII	Profit/(Loss) before tax (V - VI)	53.29	236.74	924.38	374.20	1,601.84	1,799.97	184.45	94.28	912.63	398.68	1,504.09	1,678.73
VIII	Tax expense:	-	-	-	-	-	-	-	-	-	-	-	-
	Current tax	(9.34)	38.12	218.50	80.38	416.50	586.60	1.74	38.12	220.06	91.46	418.06	588.20
	Short Provision of earlier period	52.47	-	-	52.47	-	-	52.47	-	-	52.47	-	-
	Mat credit entitlement	36.46	-	-	36.46	-	147.23	36.46	-	-	36.46	-	147.23
	Deferred tax	-	-	-	-	-	-	-	-	-	-	-	-
IX	Profit/(Loss) for the period (VII - VIII)	(26.30)	198.62	705.88	204.89	1,185.34	1,066.14	93.78	56.16	692.57	218.29	1,086.03	943.30
X	Other Comprehensive Income	-	-	-	-	-	(1.38)	-	-	-	-	-	(1.38)
	Total Comprehensive Income for the Period (IX + X)	(26.30)	198.62	705.88	204.89	1,185.34	1,064.76	93.78	56.16	692.57	218.29	1,086.03	941.92
XI	(Comprising Profit / (Loss) and Other Comprehensive Income for the period)												
	Paid-up equity share capital (Face value of Rs. 2/- each)	1319.75	1319.75	1,305.42	1319.75	1305.42	1,319.75	1,319.75	1,319.75	1,305.42	1319.75	1,305.42	1,319.75
	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	-	-	-	-	-	13,440.42	-	-	-	-	-	13,196.59
XII	Earnings per equity share												
	Basic (Rs.)	(0.04)	0.30	1.08	0.31	1.82	1.62	0.14	0.09	1.06	0.33	1.66	1.43
	Diluted (Rs.)	(0.04)	0.30	1.08	0.31	1.82	1.62	0.14	0.09	1.06	0.33	1.66	1.43
Notes :													
1	The above financial results of the Company were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 06th February, 2025. The Statutory Auditor's have carried out a limited review of the above results pursuant to Regulation 33 of SEBI (Listing obligation and disclosure requirements) Regulations 2015 and furnished their report thereon.												
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	During the June 24 Quarter the company has closed business of foreign subsidiary Birla Precision USA Ltd and after writing off balance transferred to exceptional items.												
4	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: 06th February, 2025													
Place: Mumbai													
DIN:03327691 Vedant Birla Chairman & Managing Director													

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

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Month Ended		Year Ended	Quarter Ended			Nine Month Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue												
	a) Tooling	5,262.03	5,404.39	6,557.12	15,181.79	15,784.31	21,718.04	5,657.45	5,444.39	6,524.91	15,673.83	15,769.15	21,695.60
	b) Automotive Components	99.57	101.30	205.47	405.57	790.59	1,038.52	99.57	101.30	205.47	405.57	790.59	1,038.52
	c) Other	1.26	4.63	4.84	9.87	17.72	21.70	1.26	4.63	4.84	9.88	17.72	21.70
	Total	5,362.86	5,510.32	6,767.43	15,597.23	16,592.62	22,778.26	5,758.28	5,550.32	6,735.22	16,089.28	16,577.46	22,755.82
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment												
	a) Tooling	236.22	298.19	1,068.73	794.00	2,073.79	2,342.95	367.38	155.73	1,056.98	728.87	1,976.04	2,221.71
	b) Automotive Components	(182.94)	(61.44)	(144.35)	(330.19)	(471.95)	(542.98)	(182.94)	(61.44)	(144.35)	(330.19)	(471.95)	(542.98)
	c) Other	-	-	-	-	-	-	-	-	-	-	-	-
	Profit/(Loss) before exceptional item, comprehensive income and tax	53.29	236.74	924.38	463.80	1,601.84	1,799.97	184.45	94.28	912.63	398.68	1,504.09	1,678.73
3.	Capital Employed (Segment assets less segment liabilities)												
	a) Tooling	15,485.99	15,415.98	13,852.74	15,485.99	13,852.74	15,273.19	15,255.57	15,065.49	13,632.44	15,255.57	13,632.44	15,029.36
	b) Automotive Components	(63.32)	537.56	719.38	(63.32)	719.38	645.03	(63.32)	537.56	719.38	(63.32)	719.38	645.03
	c) Other	154.47	153.10	143.38	154.47	143.38	144.48	154.47	153.10	143.38	154.47	143.38	144.48
	d) Un-allocable	(60.08)	(563.29)	(260.66)	(60.08)	(260.66)	(750.53)	(60.08)	(563.29)	(260.66)	(60.08)	(260.66)	(750.53)
	Total	15,517.06	15,543.36	14,454.84	15,517.06	14,454.84	15,312.17	15,286.64	15,192.86	14,234.54	15,286.64	14,234.54	15,068.34

Notes:

1 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.

2 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 : 06th February, 2025

Place : Mumbai

Vedant Birla

DIN:03327691 Chairman & Managing Director



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

**TO THE BOARD OF DIRECTORS
BIRLA PRECISION TECHNOLOGIES LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone financial results of Birla Precision Technologies Limited ("the Company") for the quarter and nine year ended December 31,2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Valawat & Associates,
Chartered Accountants,
(FRN: 003623C)

Jinendra Jain Digitally
signed by
Jinendra Jain

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

Date : 06/02/2025



VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

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INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED CONSOLIDATED INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

**TO THE BOARD OF DIRECTORS
BIRLA PRECISION TECHNOLOGIES LIMITED**

We have reviewed the accompanying statement of Unaudited Consolidated financial results of Birla Precision Technologies Limited ("the Holding Company") and its subsidiary (the Holding Company and the Subsidiary together referred to as "the Group") for the Quarter and Nine month ended December 31, 2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

This statement includes the results of the following subsidiaries:

Foreign Subsidiary – Birla Precision USA Ltd. And Birla Precision GMBH

Indian Subsidiary – Birla Durotool Private Limited, Birla Engineering Private Limited and Birla Accucast Private Limited

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Valawat & Associates,
Chartered Accountants,
FRN: 003623C

Jinendra Jain Digitally signed by
Jinendra Jain

Jinendra Jain
Partner
M. No. 072995
UDIN : 25072995BMNATO7505
Date : 06/02/2025



Disclosure as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the purposed closure of business operations of Foundry Business of the Company.

Date of such binding agreement, if any, entered for sale of such unit/ division, if any;	No binding agreement has been entered into. The Board of Directors of the Company has agreed to proposed plan of closure of operation of Foundry Business of the Company.
Amount & percentage of turnover or revenue or income and net worth of the listed entity contributed by such unit or division during the last financial year;	The Company has intimated the stock exchange on February 01,2023 w.r.t Temporary Lockout of the Foundry Division of the Company. Since then there were no business operations in the Foundry Division of the Company. The revenue from operation was Rs. 258 Lakhs in FY 24 which only contributes to 1.1% of the Total revenue of the Company the and the Net worth was negative due to frequent losses suffered by Foundry division in consecutive years. Due to which there will be very less impact encountered on the turnover or revenue or income and net worth of the listed entity contributed by such unit or division during the last financial year;
Date of closure or estimated time of closure	February 06,2025
Reasons for closure	The Foundry business has been under lockout since February 2023. Since then there were no business operations took place in the Foundry Division of the Company hence the management decides to close the Foundry.

Birla Precision Technologies Limited

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