

BOTHRA METALS AND ALLOYS LIMITED

Room No 6A, Ground Floor, Bothra House, 5 Assembly Lane,
Dadi Seth Agyari Lane, Kalbadevi
Mumbai, Maharashtra-400002

Date: Dec 14, 2021

To,
The Corporate Relation Department
The Bombay Stock Exchange (SME Platform)
25th Floor P.J. Towers Dalal Street
Fort Mumbai- 400023

Subject: Intimation under Regulation 29 of SEBI (LODR) Regulations, 2015, for consideration and approval of the unaudited Financial Results of the Company for the half year ended 30th Sept, 2021

Ref: Scrip Code-535279, Scrip ID- BMAL

Dear Sir/Madam,

With reference to our previous communication dt 14.11.2021 under which unaudited financial results for the Half-Year ended 30.9.2021 were published on the BSE portal pursuant to Regulation 29 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are further submitting detailed accounts alongwith Limited Review Report by M/s Rajeev Sood and Co, Chartered Accountants, (Firm No. 552767), Statutory Auditors of the Company, issued on 14.11.2021.

This is for your further information, please.

For Bothra Metals & Alloys Ltd.


Harish Kant Kaushik



As Interim Resolution Professional of Bothra Metals & Alloys Ltd.
Reg. No. IBBI/IPA-001/IP-P-01469/2018-2019/12340
Address: Flat No. 1904, Sapphire, Regency Towers, Kavesar,
Ghodbunder Road, Thane (W) – 400615
Email ID: irp.bothrametals@gmail.com

Encl: As above

वर्षा २०२१-२०२२ च्या अर्धवार्षिक अनाडित वित्तीय निकालाबाबतची सूचना
२०२१-२०२२ च्या अर्धवार्षिक अनाडित वित्तीय निकालाबाबतची सूचना
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BOTHRA METALS AND ALLOYS LIMITED**CIN: L27100MH2001PLC133926****BALANCE SHEET AS AT 30th September, 2021**Room No 6A, Ground Floor, Bothra House, 5 Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi Mumbai
Mumbai City MH 400002 IN

	Note No.	For the Six Months	
		Ended at As at 30.09.2021	For the Year Ended As at 31.03.2021
<u>(1) Shareholder's Funds</u>			
(a) Share Capital	1	18,51,66,400	18,51,66,400
(b) Reserves and Surplus	2	50,24,088	80,52,152
<u>(2) Non- Current Liabilities</u>			
a) Long Term Borrowings	3	4,43,500	4,43,500
b) Deferred Tax Liabilities	11	38,71,851	38,71,851
c) Long- Term Provisions	4	26,71,944	26,71,944
<u>(3) Current Liabilities</u>			
(a) Short-Term Borrowings	5	54,98,70,259	54,98,70,259
(b) Trade Payables	6	3,19,31,925	3,19,31,925
(c) Other current Liabilities	7	2,63,47,051	2,49,77,317
(e) Short-Term Provisions	8	52,001	52,001
Total		80,53,79,018	80,70,37,348
<u>(1) Non-Current Assets</u>			
(a) Fixed Assets			
Tangible Assets	9	5,18,78,757	5,18,78,757
Capital Work in progress		91,588	91,588
(b) Non-current investments	10	5,59,278	5,59,278
(c) Long Term Loans & advances	12	4,04,03,452	4,04,30,506
(d) Other Non-Current Assets		0	0
<u>(2) Current Assets</u>			
(a) Inventories	13	4,78,739	13,01,800
(b) Trade Receivables	14	70,92,38,074	70,92,42,929
(c) Cash and cash equivalents	15	4,80,919	12,42,518
(d) Short-term loans and advances	16	22,09,223	22,60,983
(e) Other Current Assets	17	28,989	28,989
Total		80,53,69,018	80,70,37,348

For and on behalf of the Board of Directors


Harish Kant Kaushik
 Interim Resolution Professional
 IBBI/IPA-001/IP-P-01469/2018-2019/12340



BOTHRA METALS AND ALLOYS LIMITED

CIN: L27100MH2001PLC133926

STATEMENT OF PROFIT & LOSS FOR THE PERIOD ENDED ON 30th September, 2021

Room No 6A, Ground Floor, Bothra House, 5 Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi Mumbai
Mumbai City MH 400002 IN

		For the Six Months	For the Year
	Note	For the Period 01/04/2021	Year ended
	No.	to 30/09/2021	31.03.2021
Revenue from operations	18	8,66,380	3,19,83,030
Other Income	19	1,70,424	3,26,591
Total Revenue		10,36,804	3,23,09,621
Cost of Material Consumed	20	2,02,061	1,87,49,752
Purchase of traded goods		-	-
Changes in Inventories of Finished goods, traded goods and WIP	21	6,21,000	1,00,65,075
Employee Benefit Expense	22	3,10,000	9,45,993
Financial Costs	23	159	13,646
Depreciation and Amortization Expense	9	-	65,85,191
Other Expenses	24	29,31,648	87,41,212
Total Expenses		40,64,868	4,51,00,868
Profit before exceptional and extraordinary items and tax		(30,28,064)	(1,27,91,246)
Exceptional Items		-	-
Profit before extraordinary items and tax		(30,28,064)	(1,27,91,246)
Extraordinary Items		-	-
Profit before tax (VII - VIII)		(30,28,064)	(1,27,91,246)
Add: Mat Credit Entitlement		-	-
Tax Expense:			
(1) Current tax		-	-
(2) Deferred tax		-	-
Profit/(Loss) from the period from continuing operations (A)		-30,28,064	-1,27,91,246
Discontinuing Operations			
Profit/(Loss) From Discontinuing Operations (B)			
Profit/(Loss) for the period (A+B)		-30,28,064	-1,27,91,246
Earnings Per Share			
(1) Basic		-0.16	-0.69
(2) Diluted		-0.16	-0.69

For and on behalf of the Board of Directors

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Interim Resolution Professional
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BOTHRA METALS AND ALLOYS LIMITED

CIN: L27100MH2001PLC133926

Cash Flow Statement for the period 1st April 2020 to 31st Mar 2021

(Amount in Rupees)

Particulars	For the Six Months for the period 01.04.2021 to 31.03.2021	For the Year For the period 01.04.2020 to 31.03.2021
A. Cashflow from Operating Activities		
a. Net Profit / (Loss) before tax	(30,28,064)	(1,27,91,246)
<u>Adjustment for:</u>		
Depreciation	-	65,85,191
Finance Cost	160	13,646
b. Operating profit before working capital changes	(30,27,904)	(61,92,410)
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	4,854	24,16,836
(Increase) / Decrease in Loans & Advances	51,760	(1,22,516)
(Increase)/Decrease in Inventories	8,23,061	1,15,48,293
(Increase)/Decrease in other current asset	27,055	8,64,899
Increase / (Decrease) in Sundry Creditors	-	(1,02,55,843)
Increase/(Decrease) in Current Liabilities	13,69,734	18,67,156
c. Cash generated from Operations	(7,51,439)	1,26,415
Direct Taxes Paid	-	-
Corporate Dividend tax paid	-	-
Net Cash from operating activities	(7,51,439)	1,26,415
B. Cashflow from investing activities		
Purchase of fixed assets (including Capital Work in Progress)	-	-
Sale/Redemption/(purchase) of Current Investment (net)	-	50,000
Increase in Non - Current Investment	-	-
Net Cash from / (used in) investing activities	-	50,000
C. Cashflow from financing activities		
Proceeds from Long Term Borrowings	-	-
Repayment of Long-Term Borrowings	-	-
Increase/Decrease in Working Capital Facility (Net)	-	(5,37,585)
Finance Cost	(160)	(13,646)
Net Cash from (used in) financing activities	(160)	(5,51,231)
Net increase / (Decrease) in Cash and Cash equivalent: - [A+B+C]	(7,51,599)	(3,74,816)
Cash and Cash equivalent at beginning of the year	12,42,518	16,17,335
Cash and cash equivalent at the end of the year	4,90,918	12,42,518
(Cash and cash equivalent represent Cash and Bank Balances)		

**For and on behalf of the Board of Directors
BOTHRA METALS AND ALLOYS LIMITED**

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Bothra Metals and Alloys Ltd (Company) is undergoing Corporate Insolvency Resolution Process (CIRP) vide orders dated 6th July 2020 issued by Hon'ble National Company Law Tribunal (NCLT), Mumbai Bench as per the provisions of Insolvency and Bankruptcy Code-2016.

In pursuance of the said orders, Mr. Harish Kant Kaushik, was appointed as Interim Resolution Professional (IRP) to manage affairs of the Company during CIRP period within the provisions of Insolvency and Bankruptcy Code-2016 (Code). IRP has taken control of the Company affairs with effect from the date of the said orders. However, IRP took control of Bank accounts of Company w.e.f 12th July 2020.

Financial statements has been prepared on the basis of best possible information available with us. Although detailed information on some of the facts has not been available, so assumptions has been taken considering the ongoing process of CIRP.

Note: 1 Share Capital

	As at 30th September, 2021	As at 31st March, 2021
<u>AUTHORIZED CAPITAL</u>		
2,50,00,000 Equity Shares of Rs. 10/- each. (Previous Year 2,50,00,000 Equity Shares of Rs. 10/- each)	25,00,00,000	25,00,00,000
	25,00,00,000	25,00,00,000
<u>ISSUED & SUBSCRIBED CAPITAL</u>		
18516640 Equity Shares of Rs. 10/- each (Previous Year 18516640 Equity Shares of Rs. 10/- each)	18,51,66,400	18,51,66,400
	18,51,66,400	18,51,66,400
<u>PAID UP CAPITAL</u>		
18516640 Equity Shares of Rs. 10/- each, Fully Paid up (Previous Year 18516640 Equity Shares of Rs. 10/- each)	18,51,66,400	18,51,66,400
	18,51,66,400	18,51,66,400
Total	18,51,66,400	18,51,66,400

1.1 Reconciliation of the number of shares outstanding is set out below :

Particulars	As at 30th September, 2021	As at 31st March, 2021
Equity Shares at the beginning of the Year	1,85,16,640	1,85,16,640
Add: Number of Shares issued	-	-
Equity Shares at the end of the Year	1,85,16,640	1,85,16,640

1.2 Details of shareholders holding more than 5% shares in the company

Name of the Shareholder	As at 30th September, 2021		As at 31st March, 2021	
	No. of Shares	%	No. of Shares	%
Manju Sunderlal Bothra	3366280	18.18	3366280	18.18
Sunderlal Bothra	2683780	14.49	2683780	14.49
Kishanlal L. Bothra	1655960	8.94	1655960	8.94
Sardarmal Chhogaram Suthar	1449820	7.83	1449820	7.83
Sayardevi L. Bothra	1388640	7.50	1388640	7.50
Narender Kumar L. Bothra	1284700	6.94	1284700	6.94
Dimple K. Bothra	1055000	5.70	1055000	5.70

1.3 Terms/rights attached to equity shares

The Company has only one class of equity shares having a par value of Rs. 10 per share. All these shares have the same rights and preferences with respect to payment of dividend, repayment of capital and voting.

In the event of liquidation of the company, the holders of equity shares will be entitled to receive remaining assets of the company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.



Note : 2 Reserve & Surplus**a) Securities Premium Account**

Opening Balance
 Add: - Received during the year
 Closing Balance

As at 30th September, 2021	As at 31st March, 2021
3,25,54,389.00	3,25,54,389.00
0.00	0.00
3,25,54,389.00	3,25,54,389.00

b) General Reserve

Opening Balance
 Add: - Transfer from Profit & loss A/c
 Closing Balance

2,50,00,000.00	2,50,00,000.00
0.00	0.00
2,50,00,000.00	2,50,00,000.00

Surplus (Profit & Loss Account)

Balance brought forward from previous year
 Add: Profit for the period
 add: - other adjustment
 Balance

-4,95,02,237.43	-3,67,10,991.00
-30,28,064.02	-1,27,91,246.43
0	0
-5,25,30,301	-4,95,02,237

Total

50,24,088	80,52,152
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Note :3 Long term Borrowings**Unsecured**

Term Loan Against LIC Policy

As at 30th September, 2021	As at 31st March, 2021
4,43,500	4,43,500
4,43,500	4,43,500

Total**Note :4 Long term Provisions****Fro Employee Benefit**

Gratuity Payable

As at 30th September, 2021	As at 31st March, 2021
26,71,944	26,71,944
26,71,944	26,71,944

Total

Note: - Gratuity is created for the benefit of employees which will be payable on the retirement of the employee. Company is under CIRP and the gratuity is payable to employee when required.



Note 5 Short Term Borrowings

	As at 30th September, 2021	As at 31st March, 2021
Secured		
Cash Credit	47,68,93,235	47,68,93,235
Bill Discounting	5,34,41,966	5,34,41,966
Current maturities of long term	1,00,37,001	1,00,37,001
Interest Accrued and due on borrowings	9,98,057	9,98,057
Unsecured loan		
From Related parties		
-Sardarmal Chogaram Suthar	62,00,000	62,00,000
-Sunderlal lakhimchand Bothra	23,00,000	23,00,000
Total	54,98,70,259	54,98,70,259

Note: - As company is under CIRP process the Canara bank and Union bank (Financial creditors) of India have submitted their claims to IRP Amounting to Rs. 95.60 cr.

Note: - The above loans balance understated by the interest & penalty value, the details for the same is mentioned below: -

Term Loan

Financial Year	Interest	Others
2015-2016	5,32,142	
2016-2017	18,96,151	
2017-2018	13,35,030	
2018-2019	12,04,749	
2019-2020	17,80,896	9,11,258
2020-2021	4,38,600	
Total	71,87,568	9,11,258

Working Capital Account

Financial Year	Balance
2015-2016	2,08,51,040
2016-2017	8,15,44,847
2017-2018	7,31,47,022
2018-2019	8,16,99,314
2019-2020	9,07,19,389
2020-2021	2,61,65,579
Total	37,41,27,191



Note: 6 Trade Payables

	As at 30th September, 2021	As at 31st March, 2021
Dues To Micro, Small and medium Enterprises	0	0
others	3,19,31,925	3,19,31,925
Total	3,19,31,925	3,19,31,925

Particulars	Outstanding for following periods from due date of payment			
	Less Than 1	1- 2 Years	2- 3 Years	More than 3 Years
(i) MSME				
(ii) Other		11399606.31	2,05,32,318	
(iii) Disputed Dues - MSME				
(iv) Disputed Dues - other				

Note 7 Other Current liabilities

	As at 30th September, 2021	As at 31st March, 2021
Outstanding Expenses	215	215
Creditor for expenses		
Advance from customers	1,85,05,046	1,85,05,046
IRP Fees	45,33,525	45,33,525
Salary Payable	1,72,995	1,10,077
Expense Payable	12,82,816	3,79,416
Audit Fees Payable	1,43,500	8,000
CIRP Cost Contribution	2,55,327	8,036
Other Payables	40,000	1,30,000
Total	13,12,626	12,03,002
	1,01,000	1,00,000
	2,63,47,051	2,49,77,317

Note: 8 Short Term Provisions**Provision for Employees benefits**

	As at 30th September, 2021	As at 31st March, 2021
Contribution to provident and superannuation fund		
Total	52,001	52,001
	52,001	52,001

For and on behalf of the Board of Directors

Harish Kant Kaushik
Interim Resolution Professional

IBBI/PA-001/IP-P-01469/2018-2019/12340



Note: 10 Non- Current Investment

Investment in Equity Instruments	
Chivalik Solid Waste Management Limited	
(3125 Equity shares of 10/- each)	
The NKGSB Co-Op Bank Ltd	
(100 equity shares of 10/-each)	
Gratuity Funded	
Total	

As at 30th September, 2021	As at 31st March, 2021
31,250	31,250
1,000	1,000
5,27,028	5,27,028
5,59,278	5,59,278

Note: - Investments are valued at cost

Note: 11 Deferred tax Liabilities/Assets (Net)**Deferred Tax Liabilities**

Related to Depreciation	
Related to Gratuity	

As at 30th September, 2021	As at 31st March, 2021
32,44,853	32,44,853
6,26,998	6,26,998
38,71,851	38,71,851

Note : 12 Long Term Loans & advances**Unsecured Considered Good**

Income Tax (MAT Credit)	
Vat Receivable	
TDS Receivable	
Security Deposit	
HP Tax Deposit	
Commercial Chemical	
GST Receivable	
Other	

As at 30th September, 2021	As at 31st March, 2021
1,89,94,642	1,89,94,642
2,41,463	2,41,463
66,574	66,574
13,16,875	13,19,075
310	310
-30,000	-30,000
1,97,82,866	1,98,07,720
30,722	30,722
4,04,03,452	4,04,30,506

Note: - GST receivable include GST ITC of all the branches including Bomaby (Maharashtra) of Rs. 19104772, whose GST registration has been cancelled by the department and appeal is filed against the same

Note: - MAT credit as per the ITR is Rs. 18324704.

Note: - TDS receivable as per the Income tax Portal is Rs. 95447/-

Note : 13 Inventories

Raw Material	
Work In Progress	
Finished Goods	
Consumables	
By- Products	

As at 30th September, 2021	As at 31st March, 2021
478739	6,80,800
0	0
0	6,21,000
0	0
0	0
4,78,739	13,01,800

Note - Valuation of Inventory is made by IRP.



Note : 14 Trade Receivables**Unsecured Considered Doubtful**

Less than Six Month
More than six months

As at 30th September, 2021 As at 31st March, 2021

	0	0
	70,92,38,074	70,92,42,929
	70,92,38,074	70,92,42,929

Note: - Trade Receivable is subject to balance confirmation.

Particulars	Outstanding for following periods from due date of payment				Total
	Less Than 1	1- 2 Years	2- 3 Years	More than 3 Years	
i) MSME					
ii) Other		48264713.3	0	660973361	70,92,38,074
iii) Disputed Dues - MSME					
iv) Disputed Dues - other					

Note : 15 Cash & Cash Equivalents

Cash in hand

SBI

SSL Bank

CICI bank

Gaheb Rao Deshmukh Co-op bank

Term deposit with bank (original Maturity more than 12 months)

Total

As at 30th September, 2021 As at 31st March, 2021

	0	0
	0	2,66,458
	10,282	10,282
	2,17,556	2,32,227
	53,080	5,33,551
	2,00,000	2,00,000
	4,80,919	12,42,518

Note: - The balance with the SBI is Rs. 266457/-, the bank account is on the name of the

Bothra Metals and alloys Private Limited".

Note: - The balance of current account is in syndicate bank which was merged with the Loan Account.

Note : 16 Short Terms Loans and Advances

Advance to supplier

Advance for expenses

Total

As at 30th September, 2021 As at 31st March, 2021

	15,81,718	15,81,718
	6,27,505	6,79,265
	22,09,223	22,60,983

Note: - Short term Loans and Advances is as per Books of Accounts and there is no sufficient records available to verify the balance.

Note : 17 Other Current Assets

Prepaid expenses

Interest Receivable

As at 30th September, 2021 As at 31st March, 2021

	0	0
	28,989	28,989
	28,989	28,989

Note: - The other current asset includes the interest receivable on the Fixed deposits with the bank.

For and on behalf of the Board of Directors

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Interim Resolution Professional

IBBI/IPA-001/IP-P-01469/2018-2019/12340



(Signature)

Note: 18 Revenue from Operations

	For the Period 01/04/2021 30 September, 2021	For the year ended 31st March, 2021
Sale of Goods	866380	31924532
Add: Direct Income	0	58498
Total	866380	31983030

Note: 19 Other Income

	For the Period 01/04/2021 30 September, 2021	For the year ended 31st March, 2021
Discount Received		0
Rent Received	170424	239831
Foreign Exchange fluctuation Gain	0	0
Interest	0	38760
Job Work Charge	0	0
Other	0	48000
Total	170424	326591

Note: 20 Cost of Material

	For the Period 01/04/2021 30 September, 2021	For the year ended 31st March, 2021
Opening Stock		
Aluminium Scrap	680800	765968
Add: - Purchase		
Aluminium Scrap	0	18664584
Aluminium Ingot	0	0
Less: - Closing Stock		
Aluminium Scrap	478739	680800
	202061	18749752

Note: 21 Changes in Inventories of Finished goods, traded goods and WIP

	For the Period 01/04/2021 30 September, 2021	For the year ended 31st March, 2021
Closing Stock		
Work In progress		
Aluminium Billets	0	0
Refinished scrap	0	0
Finished Goods		
Aluminium Section	0	432000
Other Scrap	0	189000
	0	621000
opening Stock		
Work in Progress		
Aluminium Billets	0	1295451
Refinished scrap	0	2397874
Finished Goods		
Aluminium Section	432000	6781865
Other Scrap	189000	210885
	621000	10686075
Total	621000	10065075



Note: 22 Employment Benefit Expenses

	<u>For the Period 01/04/2021</u> <u>30 September, 2021</u>	<u>For the year ended</u> <u>31st March , 2021</u>
Salaries, Wages and bonus	310000	902352
contribution to provident fund	0	43641
Provident fund penalty		0
Total	310000	945993

Note: 23 Financial Cost

	<u>For the Period 01/04/2021</u> <u>30 September, 2021</u>	<u>For the year ended</u> <u>31st March , 2021</u>
Interest expenses	0	1734
Bank Charges	159.3	11912
Total	159	13646



Note: 24 Other Expenses

	For the Period 01/04/2021 30 September, 2021	For the year ended 31st March , 2021
Consumption of stores and spare	0	2185071
Power and fuel	0	1683329
Repair to machinery	0	210194
Transport charges	0	163018
Factory Expenses	0	63377
Insurance	109624	89835
Rates and taxes excluding taxes on income	1850	66455
Auditor remuneration	20000	130000
Legal fees	325000	300000
Motor vehicle expenses	0	5100
office expenses	0	10202
Printing and Stationary	6300	9200
Telephone Charges	0	3389
Travelling Expenses	8838	81863
Security Charges	910000	1282667
Professional fees	201486	241100
Selling & distribution exp	0	6050
IRP fees	1290000	1935000
CIRP Advertisement exp	0	149280
CIRP Voting Charges	5000	26800
Valuation Exp	0	50000
Listing Exp	27000	38282
Software Exp	0	11000
CDSL Charges	26550	0
	2931648	8741212

For and on behalf of the Board of Directors

Harish Kant Kaushik
Interim Resolution Professional

IBBI/IPA-001/IP-P-01469/2018-2019/12340



BOTHRA METALS AND ALLOYS LIMITED

Notes forming part of financial statements for the year ended 30th September, 2021

Note : 9 Fixed Assets

	Particulars	Gross Block (at cost)				Depreciation		Net Block	
		as on 01.04.2021	addition during the year	Deduction during the year	as on 30.09.2021	Provided during the year	up to 01.04.2021	as on 30.09.2021	as on 31.03.2021
2	land	15785974	0.00	0.00	1,57,85,974.00	0.00	0.00	1,57,85,974.00	1,57,85,974.00
3	Building	45168735	0.00	0.00	4,51,68,735.00	0.00	2,46,26,700.00	2,05,42,035.00	2,05,42,035.00
4	Factory Building	10952379	0.00	0.00	1,09,52,379.00	0.00	93,75,975.00	15,76,404.00	15,76,404.00
5	Plant & Machinery	98637259	0.00	0.00	9,86,37,259.00	0.00	8,50,08,757.00	1,36,28,502.00	1,36,28,502.00
	Furniture & Fixture	3489058	0.00	0.00	34,89,058.00	0.00	32,73,409.00	2,15,649.00	2,15,649.00
	Motor vehicle	4240676	0.00	0.00	42,40,676.00	0.00	41,54,987.00	85,689.00	85,689.00
	Computer	905269	0.00	0.00	9,05,269.00	0.00	8,60,765.00	44,504.00	44,504.00
	Total	179179350.00	0.00	0.00	179179350.00	0.00	127300593.00	51878757.00	51878757.00
	capital Work in progress							91,588.00	91,588.00
	Total	17,91,79,350.00	0.00	0.00	17,91,79,350.00	0.00	12,73,00,593.00	5,19,70,345.00	5,19,70,345.00

Note:- The description of the asset for which this Capital work in progress is shown is not known.

For and on behalf of the Board of Directors

Harish Kant Kaushik
 Interim Resolution Professional
 IBB/IPA-001/IP-P-01469/2018-2019/12340



BOTHRA METALS AND ALLOYS LIMITED

Notes forming part of financial statements for the year ended 30th September, 2021

Note : 10 Ratios

S.No.	Particulars	For the Period ending on 30th September, 2021
a.	Current Ratio	117%
b.	Debt-Equity Ratio	2.89
c.	Debt Service Coverage Ratio	NA
d.	Return on Equity Ratio	-0.02
e.	Inventory turnover ratio	0.11
f.	Trade Receivables turnover ratio	NA
g.	Trade payables turnover ratio	NA
h.	Net capital turnover ratio	NA
i.	Net profit ratio	-3.50
j.	Return on Capital employed	NA
k.	Return on investment.	NA





RAJEEV SOOD & CO.

Limited Review Report

To
The Interim Resolution Professional (Under CIRP)

We have reviewed the accompanying statement of unaudited financial results of Bothra Metals And Alloys Limited, Mumbai for the Half Year ended on 30th September 2021 expect for the disclosure regarding 'public Shareholding and 'Promoters and Promoters Group Shareholding' which have been traced from disclosure made by the management and have not been audited by us. This statement is responsibility of the company's Management however the Company is under Corporate Insolvency Resolution Process vide the order of the Hon'ble NCLT dated 06th July, 2020, as per provisions of the Insolvency and Bankruptcy Code, 2016 the responsibility for the statement is of the Interim Resolution Professional and has been approved by him. Our responsibility is to issued a report on this financial statement based on our review.

We conducted our review in accordance with the Standard on review Engagement (SRE)2410,"review of interim Financial information performed by an Independent Auditors of the entity" issued by institute of Chartered Accountants of India. This standard require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial date and thus provides less assurance than an audit. We have not performed an audit accordingly; we not express and 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 accounting standards notified under the Companies Act,2013, read with Rule 7 of the Companies (Accounts) Rules,2014 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajeev Sood & Co.

CHARTERED ACCOUNTANTS

Firm Registration No 010478N



CA Ankush Garg

Partner

Membership No 552767

PLACE: Mohali

DATED: 14/11/2021

UDIN:- 21552767AAAABH9640

Branch Office : Shila Kipper, Mandi, Himachal Pradesh - 175001

Head Office : D-190, Sector-74, Phase 8B, Industrial Area, S.A.S. Nagar (Mohali), Punjab - 160071

Mobile : 95010-30042, 98720-89903, E-mail : rajeevsoodandco@gmail.com