

BOBSHELL ELECTRODES LIMITED

CIN No. L29308GJ1994PLC023275

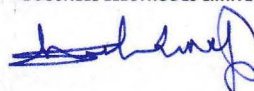
Registered Office: B 505 FAIRDEAL HOUSE, NAVRANGPURA, Ahmedabad - 380009

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UNAUDITED FINANCIAL RESULTS (STAND ALONE) FOR THE QUARTER ENDED and NINE MONTHS ENDED ON DECEMBER 31, 2022

| Sr. No. | Particulars | Quarter ended | | | Nine Months ended | | Year ended |
|---------|--|----------------|----------------|---------------|-------------------|---------------|---------------|
| | | 31.12.2022 | 30.09.2022 | 31.12.2021 | 31.12.2022 | 31.12.2021 | 31.03.2022 |
| | | (Reviewed) | (Reviewed) | (Reviewed) | (Reviewed) | (Reviewed) | (Audited) |
| I. | INCOME | | | | | | |
| | (a) Revenue from operations | 60.79 | 37.91 | 124.27 | 145.25 | 424.67 | 511.37 |
| | (b) Other Income | 0.00 | 1.88 | 1.82 | 1.90 | 1.89 | 3.77 |
| | Total Income | 60.80 | 39.79 | 126.08 | 147.15 | 426.56 | 515.14 |
| II. | EXPENSES | | | | | | |
| | (a) Cost of Materials Consumed | 25.64 | 12.78 | 67.73 | 57.11 | 248.37 | 302.29 |
| | (b) Purchases of Stock-in-trade | - | - | - | - | - | - |
| | (c) Changes in Inventories | 0.15 | (0.05) | (2.15) | 1.40 | (2.34) | (1.62) |
| | (d) Employee benefit expense | 25.28 | 22.05 | 23.74 | 69.26 | 66.22 | 86.33 |
| | (e) Finance costs | 0.43 | 0.51 | 0.25 | 1.52 | 0.71 | 1.07 |
| | (f) Depreciation and amortisation expense | 2.64 | 2.64 | 2.50 | 7.92 | 7.41 | 9.39 |
| | (g) Other expenses | 20.64 | 18.18 | 23.45 | 60.32 | 72.51 | 99.01 |
| | Total Expenses (a to i) | 74.77 | 56.11 | 115.52 | 197.54 | 392.89 | 496.48 |
| III. | Profit before exceptional items and tax (I) - (II) | (13.98) | (16.32) | 10.57 | (50.39) | 33.67 | 18.66 |
| IV. | Exceptional Items | - | - | - | - | - | - |
| V. | Profit before tax (III) - (IV) | (13.98) | (16.32) | 10.57 | (50.39) | 33.67 | 18.66 |
| VI. | Tax Expense | | | | | | |
| | (a) Current tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (b) Deferred tax | 0.00 | 0.00 | (0.09) | 0.00 | (0.26) | 0.06 |
| | Total tax expense | 0.00 | 0.00 | (0.09) | 0.00 | (0.26) | 0.06 |
| VII. | Profit after tax for the period (V) - (VI) | (13.98) | (16.32) | 10.66 | (50.39) | 33.93 | 18.60 |
| VIII. | Other comprehensive income | | | | | | |
| | Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | Remeasurement of the defined benefit liabilities | - | - | - | - | - | - |
| | Equity instruments through other comprehensive income | - | - | - | - | - | - |
| | Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | Other comprehensive income, net of tax | - | - | - | - | - | - |
| IX. | Total comprehensive income for the period | (13.98) | (16.32) | 10.66 | (50.39) | 33.93 | 18.60 |
| X. | Paid up equity share capital (Face value of Rs. 10 each) | 600.60 | 600.60 | 600.60 | 600.60 | 600.60 | 600.60 |
| XI. | Reserves i.e. Other Equity | - | - | - | - | - | - |
| XII. | Earnings per equity share (Face value of Rs. 10 each) | | | | | | |
| | (1) Basic | (0.23) | (0.27) | 0.18 | (0.84) | 0.56 | 0.31 |
| | (2) Diluted | (0.23) | (0.27) | 0.18 | (0.84) | 0.56 | 0.31 |

For and on behalf of Board of Directors
BOBSHELL ELECTRODES LIMITED



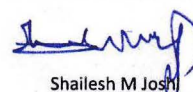
Shailesh M. Joshi (DIN: 01453505)

Place: Ahmedabad
Date : 14/02/2023

Notes :

- The Company operates in a single segment. As per Ind AS 108 on segment reporting issued by the ICAI, the same is considered to constitute as single primary segment. Accordingly, the disclosure requirements of Ind AS 108 are not applicable.
- The above standalone financial results were reviewed by the Audit Committee and taken on record by the Board of Directors at their meeting held on February 14, 2023.
- The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subject to review. However the company's management has exercised necessary due diligence to ensure that such financial results provide true and fair view.
- Earning per share for the quarter and year ended has been calculated as per weighted average formula and diluted Earning per share has been calculated considering proposed issue of equity shares on account of conversion of convertible securities.
- Previous period figures have been regrouped and rearranged, whenever considered necessary.

By order of the Board
Bobshell Electrodes Limited



Shailesh M Joshi
DIN: 01453505
Chairman & Managing Director

Date : 14/02/2023
Place: Ahmedabad

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

To,
The Board of Directors of
BOBSHELL ELECTRODES LIMITED

We have reviewed the accompanying statement of unaudited standalone financial results of BOBSHELL ELECTRODES LIMITED (the "Company") for the quarter ended December 31, 2022 and year to date from April 01, 2022 to December 31, 2022 (the "Statement") being submitted by the Company pursuant to the requirements of the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations').

This Statement which 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 Standards (Ind AS) 34 on 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. 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 Indian Accounting Standards ('Ind AS') prescribed under section 133 of The Companies Act, 2013, read with relevant Rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For MAAK and Associates
Chartered Accountants
FRN: 135024W

Place: Ahmedabad
Date: 14-02-2023


Marmik G Shah
Partner
Mem.no.133926
UDIN: 23133926BGWELE8338

