



BEL
ELECTRODES

Bobshell
ELECTRODES LIMITED

Corporate Office :

802, "Swagat" Building, Nr. Lal Bunglow, C.G. Road, Ahmedabad - 380 006. Tel. : 079 - 26441025 Fax : 079 - 26563724 E-mail : bobshellelectrodes@yahoo.co.in

CIN : L29308GJ1994PLC023275

DATE: 25/01/2024

To,
BSE Limited,
Listing Compliance Department,
Phirozee Jeejeebhoy Towers,
Dalal Street,
Mumbai-400001
Maharashtra, India

Scrip Code: 526925

SYMBOL: BOBSHELL

Subject:

- (i) Submission of Unaudited Financial Results for the Third Quarter ended on 31st December, 2023;

Reference: Compliance with the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We are enclosing here with the Unaudited Financial Results of our Company for the 3rd Quarter ended on 31st December 2023 which is reviewed by the Audit Committee of the Board and taken on record by the Board of Directors in their Meeting held today on Thursday the 25th January 2024 at 11:30 A.M and concluded at 01:30 P.M

The XBRL Format is being uploaded through Listing Centre separately.

You are requested to take the same on your records.

Thanking You,

By Order of the Board of Directors
For, **BOBSHELL ELECTRODES LIMITED**

SHAILESH JOSHI
MANAGING DIRECTOR (DIN: 01453505)

Registered Office : B-505, Fairdeal House, Opp. St. Xaviers Ladies Hostel, Navrangpura, Ahmedabad-380 009.
Works : 496, Bhagyaxmi Industrial Estate, Rakanpur, Ta. Kalol, Dist. Gandhinagar - 382721.

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STATEMENT OF FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED ON 31st December 2023

(Rs. in Lakhs unless and otherwise stated)

No.	Particulars	STANDALONE					
		Quarter ended			Nine Months ended		Year ended
		31-12-2023 Reviewed	30-09-2023 Reviewed	31-12-2022 Reviewed	31-12-2023 Reviewed	31-12-2022 Reviewed	31-03-2023 Audited
1	Income from operations						
(a)	Revenue from operations	40.57	29.39	60.80	235.13	145.25	211.25
(c)	Other Income	0.02	2.51	-	2.52	1.90	3.65
	Total Income from operations	40.59	31.90	60.80	237.65	147.15	214.90
2	Expenses						
(a)	Cost of materials consumed	13.80	13.93	25.64	91.93	57.11	92.85
(b)	Purchases of stock in trade	-	-	-	-	-	-
(c)	Changes in inventories	(5.30)	0.23	0.15	(5.10)	1.40	1.42
(d)	Employee Benefits Expenses	38.00	35.17	35.43	108.13	109.49	144.52
(e)	Finance Costs	0.45	0.25	0.43	1.31	1.52	1.91
(f)	Depreciation and Amortization Expenses	2.27	2.56	2.64	7.53	7.92	10.77
(g)	Other expenses	5.65	9.37	10.48	23.45	20.09	28.54
	Total Expenses	54.87	61.51	74.77	227.24	197.54	280.02
3	Profit from ordinary activities before tax (1 - 2)	(14.28)	(29.61)	(13.98)	10.41	(50.39)	(65.12)
4	Tax expense						
a)	Current Tax	-	-	-	-	-	-
b)	Deferred Tax	(0.03)	(0.20)	-	(0.35)	-	(0.06)
5	Net Profit from ordinary activities after tax (3 - 4)	(14.25)	(29.41)	(13.98)	10.75	(50.39)	(65.06)
6	Other Comprehensive Income (OCI)						
(A)	(i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
(B)	(i) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Other Comprehensive Income (OCI) (After Tax)	-	-	-	-	-	-
7	Total Comprehensive Income (after tax) (5+6)	(14.25)	(29.41)	(13.98)	10.75	(50.39)	(65.06)
8	Paid up Equity Share Capital (Face value of Rs. 10/- each)	600.60	600.60	600.60	600.60	600.60	600.60
(a)	Basic (In Rupees)	(0.24)	(0.49)	(0.23)	0.18	(0.84)	(1.08)
(b)	Diluted (In Rupees)	(0.24)	(0.49)	(0.23)	0.18	(0.84)	(1.08)
9	Reserves Excluding Revaluation Reserves as at Balance Sheet date						

Place: Ahmedabad
Date : 25.01.2024

For and on behalf of Board of Directors
BOBSHELL ELECTRODES LIMITED



Shallesh M. Joshi (DIN: 01453505)
Managing Director

Notes:

- 1 The above standalone financial results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meeting held on 25th January, 2024.
- 2 The financial results of the company have been prepared in accordance with Indian Accounting Standards prescribed under section 133 of the companies Act, 2013 read with relevant rules there under and in terms with regulation 33 of SEBI (Listing Obligation and Disclosures Requirements) regulations 2015 and SEBI circular dated 5th July 2016.
- 3 The statutory Auditors of the company have carried out a "Limited Review" of the above result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The IIND 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.
- 4 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 if any.
- 5 Previous period figures have been reclassified / regrouped wherever considered necessary to confirm to the current period figures.

Place: Ahmedabad
Date : 25.01.2024

For and on behalf of Board of Directors
BOBSHELL ELECTRODES LIMITED



Shallesh M. Joshi (DIN: 01453505)
Managing Director



MAAK & ASSOCIATES

Chartered Accountants

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

To,
The Board of Directors,
BOBSHELL ELECTRODES LIMITED

We have reviewed the accompanying statement of standalone unaudited financial results of Bobshell Electrodes Limited ('the Company') for the quarter and Nine months ended 31st December, 2023, being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('Listing Regulations'), including relevant circulars issued by the Securities and Exchange Board of India ('SEBI') from time to time.

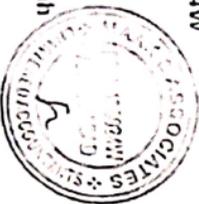
This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedures applied to financial data and thus provide 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. MAAK & Associates,
Chartered Accountants

FRN No.135024W



Marmik G. Shah
(Partner)

Mem.No.133926

UDIN: 24133926BKCIQV7061

Place: Ahmedabad
Date: 25th, January 2024