Billwin Industries Limited

79, Vishal Industrial Estate, Village Road, Nahur (W), Mumbai - 400078. • Tel : 022 -25668112

> Email- info@billwinindustries.com Web- www.billwinindustries.com CIN-U18104MH2014PLC252842

Date: 13th November, 2021

The Manager, Department of Corporate Services, Bombay Stock Exchange Limited P. J. Tower, Dalal Street, Mumbai – 400 001.

Dear Sir,

<u>Subject: Outcome of Board Meeting held to consider and approve Unaudited</u> <u>Financial Results for the half year ended 30th September, 2021</u>. Ref: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015 BSE Scrip ID: 543209 ISIN No. INEOCRS01012.

With reference to above captioned subject matter and pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held on **Saturday** the **13th November**, **2021** which started at **11.00 a.m.** and concluded at **5.30 p.m.** has considered, discussed and decided /approved inter-alia the following business:

- 1. The Unaudited Financial results along with Limited review report for the half year ended 30th September, 2021;
- 2. Any other matter with the permission of the chair.

You are kindly requested to take note of the above and arrange to bring to the notice of all the concerned.

Thanking You, Yours Sincerely, For Billwin Indus ited Subrata Deg Director DIN: 06747042



To,

SO 9001-2008 Certified Company



Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2021 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

LIMITED REVIEW REPORT

To The Board of Directors of BILLWIN INDUSTRIES LIMITED

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the statement") of M/s. BILLWIN INDUSTRIES LIMITED (the Company) for the quarter and half year ended 30th September, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement, which is the responsibility of the Company's management and 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 principles 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 the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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

Place: Kolkata Date: 13th Day of November, 2021

For GUPTA AGARMATES ASSOCIATES. Chartered Accountants FRN: 329001E (J.S.Gupta) Partner bidns Mem. No. 059535 UDIN: 21059535AAAAIO3521

Head Office : 23, Gangadhar Babu Lane, Imax Lohia Square, 3rd Floor, Room No. 3A, Kolkata - 700 012 Ph.: +91 46021021, Mob.: +91 9831012639, 9836432639 Email : guptaagarwal.associate@gmail.com

BILLWIN INDUSTRIES LIMITED

Regitsered Office: 79, Vishal Industrial Estate Village Road, Bhandup West Mumbai Mumbai City Mh 400078 CIN:- U18104MH2014PLC252842

Cash Flow Statement for the year ended 30th September 2021

	PARTICULARS	ι.	FIGURES AS AT THE END OF 30TH SEPTEMBER, 2021	FIGURES AS AT THE END OF 31ST MARCH, 2021
A	Cash Flow from Operating Activities :			
	Net Profit/(Loss) before tax		15.92	7.47
	Adjustments for:			
	Finance Cost		15.48	32.93
	Depreciation		0.54	1.08
	Interest Income		-	-
	Rental Income		-	-
	Adjustment of Prior Period items		-	-
	Operating Profit before working capital changes		31.94	41.48
	Adjustments for:			
	(Increase) / Decrease in Current Investments		-	-
	(Increase) / Decrease in Inventories		(11.89)	(261.24)
	(Increase) / Decrease in Trade Receivable		61.58	98.70
	(Increase) / Decrease in Short Term Loans & Advances		63.64	(63.50)
	(Increase) / Decrease in Other Current Assets		(75.76)	-
	Increase / (Decrease) in Short Term Borrowings		17.15	1.16
	Increase / (Decrease) in Trade Payables		(26.36)	(12.22
	Increase / (Decrease) in Other Current Liabilities		(26.35)	35.64
	Increase / (Decrease) in Provisions		-	-
	Net adjustments		2.01	(201.46
	Operating Profit after working capital changes		33.95	(159.98
	Less: Income Tax Paid		-	-
	Net Cash from/ (used in) Operating Activities	(A)	33.95	(159.98
B	<u>Cash Flow from Investing Activities :</u> (Purchase) / Sale of Fixed Assets & W-I-P		8	_
			2.96	
	Long term Loans & Advances Interest Income	< ¹⁵ • 1	2.90	
			-	(24.93
	Rental Income Net Cash from/ (used in) Investing Activities	(B)	2.96	(24.93
	Net Cash fromy (used my nivesting Activities		2.50	
C	Cash Flow from Financing Activities :		•	
	Increase / (Decrease) in Long Term Borrowings		(21.24)	37.75
	Proceeds from Issue of shares		-	179.76
	Finance Cost paid		(15.48)	(32.93
	Net Cash from/ (used in) Financing Activities	(C)	(36.72)	184.58
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	0.19	(0.33
	Cash & Cash Equivalents as at the beginning of the year		0.10	0.43
	Cash & Cash Equivalents as at the end of the year		. 0.29	0.10

For BILLWIN INDUSTRIES LIMITED

TED C 4 T SUBRATA DEY 0L MANAGING DIRECTOR ON DIN: 06747042

Place : Mumbai Date : 13.11.2021

BILLWIN INDUSTRIES LIMITED

Regitsered Office: 79, Vishal Industrial Estate Village Road, Bhandup West Mumbai Mumbai City Mh 400078 CIN:- U18104MH2014PLC252842

Statement of Assets and Liabilities as at 30th September, 2021

ParticularsAs at 30th September, 2021As at 31st March, 2021AEQUITY AND LIABILITIES1SHAREHOLDERS' FUND Equity Share Capital Reserve & Surplus Total Shareholders' Fund213.07 223.07 223.07 223.07 223.07 223.072LIABILITIES Non-Current Liabilities Long-term Borrowings190.97212.21Current Liabilities Short-term Borrowings190.97212.21Current Liabilities Short-term Borrowings231.47214.32Current Liabilities Short-term Borrowings231.47214.32Trade Payables56.4882.84Other Current Finnacial Liabilities22.1648.51Short-term Borrowings19.4915.32Total Current Liabilities329.60360.399TOTAL EQUITY & LIABILITIES1,006.671,047.49BASSETS11.0011.00Long Term Loads & Advances24.3227.28Deferred Tax Assets33.223.86Other Non-Current Assets31.97.035.12Total Non-current Assets31.0011.00Long Term Loads & Advances24.3227.28Deferred Tax Assets397.0235.12Current Investments11.0011.00Long Term Loads & Advances24.7638.40Other Non-Current Assets397.0235.12Total Non-current Assets397.0235.12Current Investments3.97.0235.12Current Investments3.97.0235.12Current Investments3.97.		Statement of Assets and Liability	to at out of the officiation of a dat	Amount in Lacs	
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Total Non-current Assets38.8242.272Current AssetsInventories397.02Current Investments-Trade Receivables470.02Cash and Bank Balances0.29Short-term Loans and Advances24.76Other current financial assets75.76Total Current Assets967.851,005.22			0.18	0.13	
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		TOTAL ASSETS	1,006.67	1,047.49	

For BILLWIN INDUSTRIES LIMITED LIMI UMBAI S DU. SUBRATA DEY MANAGING DIRECTOR NIM DIN: 06747042

Place : Mumbai Date : 13.11.2021

BILLWIN INDUSTRIES LIMITED

Regitsered Office: 79, Vishal Industrial Estate Village Road, Bhandup West Mumbai Mumbai City Mh 400078 CIN:- U18104MH2014PLC252842

Rs. in Lacs

	Statement of Audited Financial Results for th	he Half Year en	ded 30th Sentemb	er 2021		
Sr. No	Particulars	6 Months ended 30.09.2021	6 Months ended 31.03.2021	Preceeding 6 Months ended 30.09.2020	Year to date figures as on 31.03.2021	Year to date figures as or 31.03.2020
		Unaudited	Audited	Unaudited	Audited	Audited
1	Income from Operations		1			
	a) Revenue from Operations	280.77	463.48	(178.67)	284.81	116.16
	b) Other Operating Income		-	-	-	-
	c) Other Income		- '	-	-	
	Total Income from Operations (Net)	280.77	463.48	(178.67)	284.81	116.10
2	Expenses		· · · · · · · · · · · · · · · · · · ·			
	(a) Cost of Materials Consumed	215.88	118.36	129.09	247.45	127.08
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses		1		-	-
	(d) Changes in inventories of finished goods	(3.50)	277.91	(364.71)	(86.80)	(58.22
	(e) Employees Benefits Expenses	21.53	1	20.87	50.84	14.96
	(f)Finance Costs	15.48		3.04	32.93	3.07
	(g) Depreciation & Amortisation expense	0.54	1	0.65	1.08	0.17
	(h) Other Expenses	14.92		15.86	31.84	9.85
	Total Expenses	264.85		(195.20)		96.91
3	Profit before exceptional items and tax (1-2)	15.92	1	16.53	7.47	19.25
	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
5	Profit before tax (3+4)	15.92		16.53	7.47	19.25
6	Tax Expense - Current Tax	4.17	(2.14)	4.16	2.02	4.92
0	- Earlier year Tax		(4.17)	7.10		1
	- Earlier year Tax - Deffered Tax	- (0.06)	(0.08)	(0.01)	(0.09)	(0.0)
<u> </u>	- Defired Tax - MAT Credit	(0.007)	(0.00)	(0.01)	(0.02)	(0.00
-7	Profit after tax (5-6)	11.81	(6.84)	12.38	5.54	14.3
	Other Comprehensive Income	11.01	(0.03)	12.00	0.01	1
8	(a) Items that will not be reclassified to Profit & Loss		ļ!		·	1
 		-	-		-	1
	(b) Income tax relating to items that will not be reclassified to	. /	1	8	1	1
L	Profit & Loss	-	-			<u> </u>
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	<u> </u>
	(d) Income tax relating to items that will be reclassified to Profit & Loss	. <u> </u>	_	-		
9	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
	Total Comprehensive Income (7+9)	11.81	(6.84)	12.38	5.54	14.3
		213.07	213.07	213.07	213.07	146.4
	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)		1			1
1	a) Basic	0.55	(0.32)	0.58	0.26	1.8
111	d Dasic	0.55		0.58	0.26	1.8

Notes:

1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directros at the Meeting held on 13th November, 2021

2 The Company has opted to disclose standalone financial results for the half year ended 30th September, 2021 in view of exemption available vide SEI circular no.CIR/CFD/FAC/62/2016 dated 25th July, 2016.

3 The Figures for the previous periods have been regrouped and rearranged whereever considered necessary.

4 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI

5 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.

6 Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.

For BILLWIN INDUSTRIES-LIMITED 1M/7 0 SUBRATA DEY MANAGING DIREC DIN: 06747042

Place : Mumbai Date : 13.11.2021