## VALAWAT & ASSOCIATES

CHARTERED ACCOUNTANTS

432-433, 2<sup>nd</sup> Floor, S.M. Lodha Complex Near Shastri Circle UDAIPUR-313 001(Raj.) Phone: 2413482, 2414213 Fax 0294-2414213 (M) 9414161934 / 9829044214 Mail: jj24163@gmail.com/valawat@yahoo.co.in

### 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 ended June 30,2023 ("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 Date: 2023.08.10 14:31:01 +05'30'

Jinendra Jain Partner M. No. 072995 UDIN : 23072995BGVUGM9282

Place: Mumbai Date : 10/08/2023

## VALAWAT & ASSOCIATES

CHARTERED ACCOUNTANTS

432-433, 2<sup>nd</sup> Floor, S.M. Lodha Complex Near Shastri Circle UDAIPUR-313 001(Rai.) Phone: 2413482, 2414213 Fax 0294-2414213 (M) 9414161934 / 9829044214 Mail: jj24163@gmail.com/valawat@yahoo.co.in

#### INDEPENDENT AUDTOR'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 ended June 30,2023 ("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) Date: 2023.08.10 JAIN 14:32:45 +05'30' Jinendra Jain Partner

> > M. No. 072995

Date : 10/08/2023 Place : Mumbai

Branch Office : 701, Lakshchandi Heights, Gokuldham, Goregaon (E), Mumbai – 400 060

UDIN: 23072995BGVUGN1986

	BIRI	A PRECISION	TECHNOL	DGIES LIMITE	D	Long the second				
	Registered Office : 22 Dide	CIN : L2922	0MH1986PL	C041214						
	Registered Office : 23, Birla I Tel : +91 022 23825060, E-	Wansion No. 2	, First Floor	D. D. Sathe	Marg, Prartha	na Samaj, Mi	umbai - 400 (	004		
	Tel : +91 022 23825060, E- STATEMENT OF STANDALONE AND CONSOLIDA	TED UNAUDI	riaprecision	.com, Web : v	www.birlaprec	ision.com				
_	Source with Course Link	TED UNAUDI	ED FINANC	AL RESULTS	FOR THE QL	JARTER END	ED 30TH JU	NE. 2023		
		1				(	Rs. In Lakhs	except for p	er share dat	
				dalone			Cons	solidated	er anare dati	
Sr. No.	Particulars		Quarter Ende		Year Ended	Quarter Ended Year Ende				
	i anculars	30.06.2023	31.03.2023	30.06.2022	31.03.2023	30 06 2023	31 02 2022	30.06.2022		
	Income	Unaudited	Audited	Unaudited	Audited	Unaudited			31.03.2023	
1	Revenue From Operations		1		Hadited	Unaddited	Audited	Unaudited	Audited	
Ĵ.	Other Income	4,076.35	6,474,21	5,781,28	25,336,53	4,071.79	0.474.00			
ŵ	Total Income (I+II)	19.45	433.01	536,93	1,034,21		6,474.99	5,781.28		
iv	Francisco (I+II)	4,095.80	6,907.22	6,318.21		19.45	433.01	536.93	1,034.21	
IV.	Expenses	.,	C,COTILL	0,510.21	26,370.74	4,091.24	6,908.00	6,318.21	26,364.62	
	Consumption of raw materials and components	1,012,82	981,48	4 004 50			0			
	Purchase of stock-in-trade	77.24		1,681.52	6,419.04	1,012.82	981.48	1,681.52	6.419.04	
	Changes in inventories of finished goods, stock-in-trade and		379.87	181.59	1,367.86	77.24	379.87	181.59		
	semi misned goods	(512.78)	783.38	(512.68)	(327.94)	(517.34)	783.83	(512.68)		
	Employee benefits expense	1 1 151 00	- 19-1				1	(0,000)	(000.34	
	Finance costs	1,151.82	1,321.07	1,224.58	5,293.77	1,190,35	1.335.52	1,224,58	E 257 04	
	Depreciation and amortisation expense	78.62	79.25	89,68	331.21	78.74	79,68	89.68		
	Other expenses	172.80	174.27	91.76	462.01	172.80	174.27			
	Total Expenses (IV)	1,845.82	2,686.00	2,946.90	10,759.77	1,865,83	and the second se	91.76		
v	Profit/// oss) before evention 1 it	3,826.34	6,405.32	5,703.35	24,305.72	3,880,44	2,718.66	2,946.90		
vi I	Profit/(Loss) before exceptional items and tax (III - IV) Exceptional items	269.46	501.90	614.86	2,065.02		6,453.31	5,703.35	24,420.60	
	Exceptional items			01-1.00	2,005.02	210.80	454.69	614.86	1,944.02	
VIII	Profit/(Loss) before tax (V - VI)	269.46	501.90	614.86	0.000	-	-	-	-	
	Tax expense:		001.00	014.00	2,065.02	210.80	454.69	614.86	1,944.02	
	Current tax	47.25	208,00	100.00						
	Provision of earlier period	41.25	208.00	103.00	480.00	46.91	206.96	103.00	480.00	
10	Mat credit entitlement	-			- 1		(/i=1		400.00	
	Deferred tax		318.13	(96.57)	56.70	<b>a</b> .	318.13	(96.57)	EC 70	
IX I	Profit/(Loss) for the period (VII - VIII)	-		(ma)	-	-		(00.07)	56.70	
X 0	Other Comprehensive Income	222.21	(24.23)	608.43	1,528.32	163.89	(70.40)	608.43	4 400 00	
1	Total Comprehensive Income for the Period (IX + X)	-	(86.20)	-	(86.20)			000.43		
XI I	Comprising Profit / (Loss) and Other Comprehensive	222.21	(110.43)	608.43	1,442.12	163.89	(86.20)	-		
li	ncome for the period)	1 JP	"". Personal for			103.69	(156.60)	608.43	1,321.12	
1	Paid up coulture berroa)								1	
	Paid-up equity share capital (Face value of Rs. 2/- each)	1305.42	1305.42	1305.42	1 205 40					
	Reserves excluding revaluation reserves as per balance sheet		11964.07	1303.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	
	previous accounting year		11504.07		11,964.07	<	11,843.08		11.843.08	
XII E	arnings per equity share		6	1						
E	lasic (Rs.)	0.04	(2.2.1)					1		
	Diluted (Rs.)	0.34	(0.04)	0.93	2.34	0.25	(0.11)	0.93	Audited   25,330.41   1,034.21   26,364.62   6,419.04   1,367.86   (336.94   5,357.24   331.82   462.01   10,819.57   24,420.60   1,944.02   480.00   -   1,944.02   480.00   -   1,944.02   480.00   -   1,944.02   480.00   -   1,944.02   480.00   -   1,305.42   11,843.08   2.16   2.16	
IN	otes :	0.34	(0.04)	0.93	2.34	0.25	(0 11)	0.02	0.40	
1 T	he above financial results of the Company were reviewed by the tatutory Auditor's have carried out a limited review of the above in d furnished their count there.						10.117	0.33	2.16	
S	tatutory Auditor's have carried out a limited review of the above in ad furnished their report thereon.	e Audit Commit	tee and appr	oved by the E	Board of Direct	ors in their m	opting hald -	- 1011 1		
a	nd furnished their second there out a limited review of the above i	results pursuar	t to Regulation	on 33 of SER	(Listing obliga	tion and disc	cering held d	n 10th Augus	t, 2023. The	
2 E	fortive from tot Andi Option in a		1001		(Lioung obliga	non and disc	iosure require	ements) Regu	lations 2015	
	needve nom ist April 2018, the Company has real assisted has a									
3 T	ffective from 1st April 2018, the Company has reclassified two re he Company has incorporated new domestic subsidiary namely E hares at Rs.10 each.	Rida Durotool D	riveto Li-i		- Con	ponents as r	eporting segr	nents under I	nd AS 108.	
18	Idles at KS 10 each		The reader Fuller	a during previ	ous financial v	ear with noid	up oquity ohe	are capital of	10000 equitu	
4 C	orresponding previous period/year figures have been regrouped/	report and							actor equity	
	, and a second regrouped	coast and red	assilied whe	rever necessa	ary to make the	m comparab	le,		1	
					15	# BIA				
					1140	For	and on hehe	alf of Board o	Director	
						17	A SH DELL	an or board o	Directors	
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					0	li	PP)	10	$\langle \rangle$	
	the 10th August Daga				114	15	2//	11	1	
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	ite:10th August, 2023 ace: Mumbai				11001	19	5//	an & Managin	edant Birla	

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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 EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2023

			Stand	alono		1	(Rs. in La	khs, except p	er share dat		
C		Standalone Quarter Ended Year Ended				Consolidated					
Sr. No.	Particulars	30.06.2023 31.03.2023 30.06.2022		Year Ended	Quarter Ended			Year Ende			
4	Table	Unaudited	Audited	Unaudited	31.03.2023	30.06.2023	31.03.2023	30.06.2022	31.03.202		
1	Total Income from operations	4,095.80	6,907.22		Audited	Unaudited	Audited	Unaudited	Audited		
2	Net Profit / (Loss) for the period (before tax, exceptional and/or		0,907.22	6,318.21	26,370.74	4,091.24	6,908.00	6,318.21	26,364.6		
	extraordinary items) Net Profit / (Loss) for the period before tax (after exceptional	269.46	501.90	614.86	2,065.02	210.80	454.69	614.86	1,944.0		
3	(and/or extraordinary items)	269.46	501.90	614.86	2,065.02	210.80	454.69	614.86			
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	222.21	(24.23)	608.43	1,528.32				1,944.0		
	Total Comprehensive Income for the period (Comprising		/	000.40	1,020.02	163.89	(70.40)	608.43	1,407.3		
5	Income (after tax))	222.21	(110.43)	608.43	1,442.12	163.89	(156.60)	608.43	1,321.12		
0	Equity Share Capital	1,305.42	1,305.42	1,305.42	4 005 40						
7	Reserves (excluding revaluation reserve) as shown in the			1,505.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42		
8	Audited Balance Sheet of the previous year Earnings Per Share (Face value of Rs. 2/- each)		11964.07		11,964.07		11843.08		11,843.08		
	Basic (Rs.)										
	Diluted (Rs.)	0.34	(0.04)	0.93	2.34	0.25	(0.11)	0.00			
otes:		0.34	(0.04)	0.93	2.34	0.25	(0.11)	0.93	2.10		
	The above is an extract of the detailed format for Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosu on Company's website (www.birlaprecision.com). 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.										
-		porting segmen	its namely, 1. I	ooling 2. Autor	notive Compone	ents as reportir	ng segments u	nder Ind AS 10	8.		
3	The Company has incorporated new domestic subsidiary namely Birla Durotool Private Limited during previous financial year with paid up equity share capital of 10000 equity shares. The above financial results of the Company wave in the company of										
	and the interior results of the Company were reviewed by the	A									
4	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 10th August, 2023. The Statuton 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.										
1	report thereon.	suant to Regula	ation 33 of SEB	I (Listing obliga	tion and disclos	sure requireme	ents) Regulatio	ns 2015 and fi	irnished the		
					2						
						ED ¥ B	For and on be	half of Board	of Dilector		
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ice: N	l0th August, 2023 Jumbai					5	R	7-1	/edant Birla		
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Vedant Birla Chairman & Managing Director DIN: 03327691

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## 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 ENDED 30TH JUNE, 2023

Sr. No.				lalone		(Rs. in Lakhs) Consolidated				
SI. NU.	P. Particulars		Quarter Endec		Year Ended		Vers			
		30.06.2023	31.03.2023	30.06.2022	31.03.2023	30.06.2023	Quarter Endec 31.03.2023	30.06.2022	Year Ended	
1.	Segment Revenue	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Unaudited	31.03.2023	
	a) Tooling					onadatod	Audited	Unaudited	Audited	
	b) Automotive Components	3,835.08	6,100.66	5,642.62	22,197.89	3,830.52	6 101 44	5.040.00		
	c) Other	254.44	801.16	673.84	4,158.66	254.44	6,101.44	5,642.62	22,191.77	
		6.28	5.40	1.75	14.19	6.28	801.16	673.84	4,158.66	
2.	Total	4,095.80	6,907.22	6,318.21	26,370.74	4,091.24	5.40	1.75	14.19	
2.	Segment Results Profit(+)/(Loss)(-)				20,010.14	4,091.24	6,908.00	6,318.21	26,364.62	
	(before tax) from segment									
	a) Tooling	336.57	408.30	754.69	2,455.28	077.04				
	b) Automotive Components	(67.11)	93.60	(139.83)		277.91	361.09	754.69	2,334.28	
	c) Other	-	-	(159.65)	(390.26)	(67.11)	93.60	(139.83)	(390.26	
	Profit/(Loss) before exceptional item,					₫	-	(¥	-	
	comprehensive income and tax	269.46	501.90	614.86	2,065.02	210.80	454.69	614.86	1 0 1 1 0 0	
3.	Capital Employed						404.09	014.00	1,944.02	
	(Segment assets less segment liabilities)									
	a) Looling	12,969.13	12,952.40	10 014 04	10.000					
!	b) Automotive Components	671.48	425.38	12,611.91	12,952.40	12,789.83	12,831.41	12,611.91	12,831.41	
	c) Other	129.00	122.73	(351.60)	425.38	671.48	425.38	(351.60)	425.38	
(	d) Un-allocable	(277.91)		110.84	122.73	129.00	122.73	110.84	122.73	
	Total	13,491.70	(231.02)	64.65	(231.02)	(277.91)	(231.02)	64.65	(231.02)	
otes:		13,491.70	13,269.49	12,435.80	13,269.49	13,312.40	13,148.50	12,435.80	13,148.50	
1	Effective from 1st April 2018, the Company has re 108.	classified two rep	orting segment	s namely 1 T	Cooling 2 Auto	mative Carry			10,140.00	
	Corresponding previous period/uses 5			to namery, 1. 1	Joing 2. Autor	nouve Compor	nents as report	ing segments	under Ind AS	
2	Corresponding previous period/year figures have be	en regrouped/rec	ast and reclass	ified whorever	nonnente	and a di				
				med wherever	necessary to r	liake them com	Ingrahla	and the second		

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