



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 AND NINE MONTHS ENDED 31ST DECEMBER, 2022												
(Rs. in Lakhs, except per share data)												
Sr. No.	Particulars	Standalone						Consolidated				
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended	
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations	5,931.79	7,213.52	6,101.21	19,463.52	17,802.16	24,832.22	5,922.65	7,215.76	6,101.21	19,456.62	17,802.16
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	415.71	532.55	79.38	1,563.12	193.92	1,131.16	361.75	512.72	79.38	1,489.33	193.92
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	415.71	532.55	79.38	1,563.12	193.92	1,131.16	361.75	512.72	79.38	1,489.33	193.92
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	408.59	535.53	77.45	1,552.55	191.38	1,118.05	353.59	515.70	77.45	1,477.72	191.38
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax))	408.59	535.53	77.45	1,552.55	191.38	1,166.35	353.59	515.70	77.45	1,477.72	191.38
6	Equity Share Capital	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year						10521.95					
8	Earnings Per Share (Face value of Rs. 2/- each)											
	Basic (Rs.)	0.63	0.82	0.12	2.38	0.29	1.71	0.54	0.79	0.12	2.26	0.29
	Diluted (Rs.)	0.63	0.82	0.12	2.38	0.29	1.71	0.54	0.79	0.12	2.26	0.29
Notes:												
1	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 Disclosure Requirements) Regulations, 2015. The full format of the financial results for the quarter ended 31st December, 2022 are available on the Stock Exchange website (www.bseindia.com) and on Company's website (www.birlaprecision.com).											
2	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.											
3	The Company has incorporated new subsidiary in USA named as Birla Precision USA Ltd during the previous financial years with authorised equity share capital of 200 shares and paid up equity share capital of 10 shares at 1 USD each, EIN: 364974239.											
4	The Company has incorporated new subsidiary in Germany named as Birla Precision GMBH during the previous financial year with paid up equity share capital of 25000 shares at 1 Euro each.											
5	The Company has incorporated domestic subsidiaries namely Birla Engineering Private Limited, Birla Accucast Private Limited and Birla Durotool Private Limited during previous financial year and current financial year with paid up equity share capital of 10000 equity shares at Rs.10 each.											
6	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 9th February, 2023. The Statutory 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.											
Date: 9th February, 2023 Place: Mumbai												
								For and on behalf of the Board of Directors  Vedant Birla Chairman & Managing Director DIN: 03327691				

Vedant Birla
Chairman & Managing Director
DIN: 03327691

BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

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STANDALONE AND CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rs. in Lakhs)

Sr. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Nine Months Ended		Year Ended	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	31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue												
	a) Tooling	4,810.45	5,644.16	4,996.49	16,097.23	14,143.96	20,092.07	4,801.31	5,646.40	4,996.49	16,090.33	14,143.96	20,092.07
	b) Automotive Components	1,117.65	1,566.01	1,101.16	3,357.50	3,654.22	4,697.03	1,117.65	1,566.01	1,101.16	3,357.50	3,654.22	4,697.03
	c) Other	3.69	3.35	3.56	8.79	3.98	43.12	3.69	3.35	3.56	8.79	3.98	43.12
	Total	5,931.79	7,213.52	6,101.21	19,463.52	17,802.16	24,832.22	5,922.65	7,215.76	6,101.21	19,456.62	17,802.16	24,832.22
2.	Segment Results Profit(+)/(Loss)(-) (before tax) from segment												
	a) Tooling	513.75	778.54	220.97	2,046.98	522.88	1,565.51	459.79	758.71	220.97	1,973.19	522.88	1,565.51
	b) Automotive Components	(98.04)	(245.99)	(141.59)	(483.86)	(329.38)	(434.77)	(98.04)	(245.99)	(141.59)	(483.86)	(329.38)	(434.77)
	c) Other	-	-	-	-	0.42	0.42	-	-	-	-	0.42	0.42
	Profit/(Loss) before exceptional item, comprehensive income and tax	415.71	532.55	79.38	1,563.12	193.92	1,131.16	361.75	512.72	79.38	1,489.33	193.92	1,131.16
3.	Capital Employed (Segment assets less segment liabilities)												
	a) Tooling	12,374.02	13,158.44	11,099.55	12,374.02	11,099.55	12,014.28	12,299.19	13,138.61	11,099.55	12,299.19	11,099.55	12,014.28
	b) Automotive Components	619.09	(371.62)	(301.68)	619.09	(301.68)	(365.87)	619.09	(371.62)	(301.68)	619.09	(301.68)	(365.87)
	c) Other	117.88	114.19	101.93	117.88	101.93	108.96	117.88	114.19	101.93	117.88	101.93	108.96
	d) Un-allocable	268.94	70.34	(47.41)	268.94	(47.41)	70.00	268.94	70.34	(47.41)	268.94	(47.41)	70.00
	Total	13,379.93	12,971.35	10,852.39	13,379.93	10,852.39	11,827.37	13,305.10	12,951.52	10,852.39	13,305.10	10,852.39	11,827.37

Notes:

- 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.
- Corresponding previous period/year figures have been regrouped/recast and reclassified wherever necessary to make them comparable.

Date : 9th February, 2023
Place : Mumbai



For and on behalf of the Board of Directors

Vedant Birla
Chairman & Managing Director
DIN: 03327691

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED STANDALONE 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 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 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
DN: cn=JINENDRA JAIN,
o=Valawat & Associates,
ou=Chartered Accountants,
email=jj24163@gmail.com,
c=IN

Jinendra Jain
Partner

M. No. 072995

UDIN : 23072995BGVUBR4236

Place: Mumbai
Date : 09/02/2023

INDEPENDENT AUDITOR'S REVIEW REPORT ON THE QUARTERLY AND YEAR TO DATE UNAUDITED CONSOLIDATED 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 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 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 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)

**JINENDR
A JAIN**

Digitally signed by JINENDRA JAIN
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Jinendra Jain
Partner

Date : 09/02/2023
Place : Mumbai

M. No. 072995
UDIN : 23072995BGVUBS1453