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

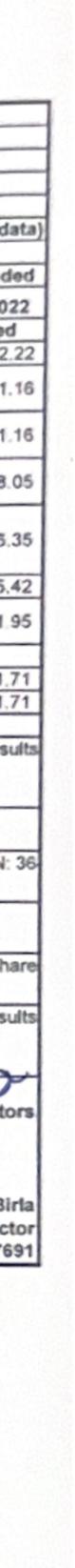
	EXTRACT OF STANDALONE A	ND CONSOL ID	022 23825060, ATED UNAUD	ITED FINANCI	AL RESULTS	FOR THE QUA	RTER AND NI	NE MONTHS I	ENDED 31ST I	DECEMBER, 2	(De la La	khs, except p	er share data
	EXTRACT OF STANDALONE A	AD CONSOLID	AILD UNAUD		12111200270					Canad	(Rs. III La	kiis, except p	
		Standalone							Ounder Ende		Nine Mont	Year Ende	
	1	Quarter Ended			Nine Mon	ths Ended	Year Ended		Quarter Ende				31.03.2022
Sr. No.	Particulars	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 Unaudited	31.12.2022 Unaudited	31.12.2021 Unaudited	Audited
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	6,101.21	19,456.62	17,802.16	24,832.2
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			4 4 2 4 4
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	1,131.1
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	1,118.0
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	1,110.00
5	Total Comprehensive Income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive	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	1,166.35
	Income (after tax))		1 0 0 5 10	1 205 12	1 205 42	1 205 42	1,305,42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42
the second se	Equity Share Capital	1,305,42	1,305.42	1,305.42	1,305.42	1,305.42	1,505,42	1,000.42	1,000,100		in the local sector	100000000000000000000000000000000000000	10,521.95
7	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year				2000		10521,95	-					
8	Earnings Per Share (Face value of Rs. 2/- each)			0.10	2.20	0.20	1,71	0.54	0.79	0.12	2.26	0.29	1.71
	Basic (Rs.)	0.63	0.82	0.12	2.38	0.29	1.71	0.54	0.79	0.12	2.26	0.29	1,71
1	The above is an extract of the detailed format for Quarterly Finan for the quarter ended 31st December, 2022 are available on the S Effective from 1st April 2018, the Company has reclassified two re	tock Exchange	website (www.t	bseindia.com) a	ind on Compan	y's website (ww	w birlaprecision	n.com).					
2	Enective from 1st April 2016, the Company has reclassined two re	porting segmen	no maniety, ty						and and do		capital of 10 sh	ares at 1 USD	each EIN: 3
-	The Company has incorporated new subsidiary in USA named as 4974239.			the previous fi	nancial years w	ith authorised e	quity share cap	ital of 200 sha	res and paid up	equity snare of	capital of its an	a) 03 41 1 000	cader, and c
4	The Company has incorporated new subsidiary in Germany name					with paid up eq	uity share capit	al of 25000 sha	ares at 1 Euro	each.			
5	The Company has incorporated domestic subsidiaries namely Bir	la Engineering	Private Limited,	Birla Accucas	Private Limited	with paid up eq d and Birla Dur	uity share capit otool Private Lir	al of 25000 sha mited during pr	ares at 1 Euro o	each. Il year and cur	rent financial y	ear with paid u	p equity shar
5	The Company has incorporated domestic subsidiaries namely Bir	la Engineering Audit Committe	Private Limited, e and approved	Birla Accucast	Private Limited	with paid up eq d and Birla Dur heir meeting he	uity share capit otool Private Lir	al of 25000 sha mited during pr	ares at 1 Euro o	each. Il year and cur	rent financial y	ear with paid u	p equity sha

9th February, 2023 Date: Place: Mumbai

## BIRLA PRECISION TECHNOLOGIES LIMITED

CIN : L29220MH1986PLC041214

(ONHOR) DIN: 03327691



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 STATEMENT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

	STATEMENT OF STANDALONE AN	ND CONSOLI	DATED UNAU	DITED FINA	NCIAL RESU	LISFORT	HE QUARTER	AND NINE M	ONTHIS EN	020 0101 0	(1	Rs. In Lakhs	except for pe	ŗ	
		Standalone							Consolidated						
						Year Ended	0	Quarter Ende		Nine Mor	Year E				
Sr. No.	Particulars	31.12.2022		31.12.2021				31.12.2022	30.09.2022		31.12.2022		31.03.2022	ł	
	randoulars	Unaudited		Unaudited	and the second se		Contraction of the local division of the loc	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	ł	
194 - P. 1	Income		The residences of	to a state of the second	more and a second		100000000000000000000000000000000000000	10.000	1.1.1.2		10.055.42	17 724 02	24,627.05	1	
1	Revenue From Operations	5,905.33	7,175,71	6,086.11	18,862.32	17,734.02	24,627.05	5,898,43	7,175.71	6,086.11	18,855.42	17,734.02 68.14	205.17	1	
1	Other Income	26.46	37.81	15.10	601.20	68.14	205.17	24.22	40.05	15.10		17,802.16	24,832.22		
ш	Total Income (I+II)	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	17,002.10	21,002.22		
IV	Expenses								0.440.00	1,853.57	5,437,56	5,932.73	7,694,43		
	Consumption of raw materials and components	1,645.08	2,110.96	1,853,57	5,437.56	5,932.73	7,694.43	1,645,08	2,110.96	1,855.57	987.99	194.93	409.54		
	Purchase of stock-in-trade	351.75		129.44	987.99	194.93	409.54	351.75	454.65					I	
1133	Changes in inventories of finished goods, stock-in-trade and	(505.80)	(92.84)	(280.33)	(1,111.32)	(335.30)	(621.93)	(515.25)	(92.84)	(200.00)	(1,120,117)	(000.00)			
	semi finished goods	-		1 150 50	2 072 70	2 427 76	4,566.37	1.521.24	1,275,90	1,152.56	4,021.72	3,427,76	4,566.37		
2335-1	Employee benefits expense	1,477.93	1,270.19	1,152.56	3,972.70		527.58	88.78	73.68	126.88	252.14	366.74	527.58	I	
	Finance costs	88.69	73.59	126.88	251.96 287.74	366.74 321.06	408.11	97.44	98.54	98.46	287.74	321.06	408.11	I	
12223	Depreciation and amortisation expense	97.44	98.54	98.46 2,941.25	8,073.77	7,700,32	10,716.96	2,371.86	2,782.15	2,941.25	8,100.91	7,700.32	10,716.96	I	
	Other expenses	2,360.99	2,765.88 6,680.97	6,021.83	17,900.40	17,608.24		5,560.90	6,703.04	6,021.83	17,967.29	17,608.24	23,701.06	I	
V	Total Expenses (IV)	5,516.08 415.71	532.55	79.38	1,563.12	193.92	1,131.16	361.75		79.38	1,489.33	193.92	1,131.16	ł	
V	Profit/(Loss) before exceptional items and tax (III - IV)	415.71	002.00	-	1,000112		.,	-	-	-	-	-	-	I	
VII	Exceptional Items Profit/(Loss) before tax (V - VI)	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	I	
4	Tax expense:	410.01					10000000	0.0000000000000000000000000000000000000			Chesto -			l	
vin	Current tax	80.00	89.00	15,00	272.00	35.00	210.00	81.04	89.00	15.00	273.04	35.00	210.00	l	
	Provision of earlier period	-	-		-	-	-	-	-	-	-		-	l	
	Mat credit entitlement	(72.88)	(91.98)	(13.07)	(261.43)	(32.46)	(196.89)	(72.88)	(91.98)	(13.07)	(261.43)	(32.46)	(196.89)	I	
	Deferred tax	-	-	- 20	-	-	-	-	-	-	-			I	
IX	Profit/(Loss) for the period (VII - VIII)	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	1,118.05	l	
x	Other Comprehensive Income	-	-	- 1	-	-	48,30	-	-	-	-		48.30	l	
	Total Comprehensive Income for the Period (IX + X)	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	1,166.35	l	
XJ	(Comprising Profit / (Loss) and Other Comprehensive										1.			l	
	Income for the period)					1 005 10	1 005 10	4 205 42	1 205 42	1 205 42	1,305.42	1,305,42	1,305.42	ľ	
	Paid-up equity share capital (Face value of Rs. 2/- each)	1305.42	1305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,305.42	1,505,42	10,521,95	I	
	Reserves excluding revaluation reserves as per balance sheet						10,521,95				A REPORT	22.22.2.1.2	10,021,00	l	
	of previous accounting year						Sec. She was	1						I	
	Earnings per equity share	0.63	0.82	0.12	2.38	0.29	1.71	0.54	0.79	0.12	2.26	0.29	1.71	l	
	Basic (Rs.)	0.63	0.82	0.12	2.38	0.29	1,71	0.54	0.79	0,12	2.26	0.29	1.71	I	
	Diluted (Rs.)	0.05	0,02	0,12	2,00	010		0.01						-	
	Notes : The above financial results of the Company were reviewed by the	e Audit Comm	nittee and appr	roved by the B	Board of Dire	ctors in their	meeting held o	on 9th Februa	ry. 2023. Th	e Statutory A	uditor's have	carried out a	limited review	(	
. 1	results pursuant to Regulation 33 of SEBI (Listing obligation and	disclosure re	quirements) Re	equiations 20	15 and furnis	hed their rep	ort thereon.								
2	Effective from 1st April 2018, the Company has reclassified two r	reporting sear	ments namely.	1. Tooling 2.	Automotive	Components	as reporting se	egments unde	ar Ind AS 108	3.					
2	The Company has incorporated new subsidiary in USA named a	s Birla Precis	ion USA Ltd du	uring the prev	ious financia	l vears with	authorised equ	ity share capi	tal of 200 sh	ares and pai	d up equity st	hare capital of	10 shares at	1	
	EIN: 36-4974239.	o Dina i reois		and g the pro-		,		,					1.		
	The Company has incorporated new subsidiary in Germany nam	ed as Birla Pr	ecision GMBH	during the pr	evious finan	cial year with	paid up equity	share capital	of 25000 sh	ares at 1 Eur	ro each.				
2	The Company has incorporated domestic subsidiaries namely Bi	ida Engineeri	ng Private Limi	ited, Birla Acc	ucast Privat	e Limited and	d Birla Durotoo	Private Limi	ted during pr	evious finance	al year and	current finance	ial year with p	ia.	
	share capital of 10000 equity shares at Rs.10 each.	ina Engineeni	ig i mate Lini	ited, Dina rio					and an in g p	X			Jean mar p	Ĩ	
6	Corresponding previous period/year figures have been regrouped	d/recast and r	eclassified wh	nerever neces	sary to make	them comp	arable.		1	ED T B	R				
	Contesponding previous perious year nguree neve seen regiospon					STREET, STREET, ST					1511				
10.01										1	PA F	or and on bel	half of Board	¢	
2									0		m		r (L	-	
1											181		-14	1	
1										2	181		-	J	
	Date:9th February, 2023									DAULION	N	Chairm	nan & Manag	i	
	Place: Mumbai												DI	20	

BIRLA PRECISION TECHNOLOGIES LIMITED

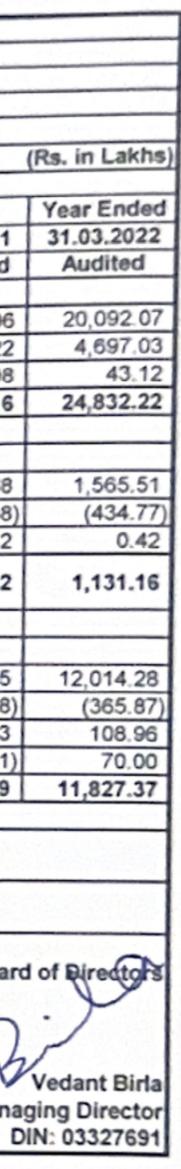
CIN : L29220MH1986PLC041214

er share data) Ended 31.03.2021 Audited 17,147.88 184.32 17,332.20 5,061.30 64.11 711.35 4,029.92 503.36 444.87 6,372.82 17,187.73 144.47 -144,47 41.00 -(38.48) -141.95 (6.10) 135.85 1,305.42 9,355.59 0.22 0.22 w of the above t 1 USD each, paid up equity of Directors V Vedant Birla aging Director DIN: 03327691

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				CI	N : L29220MH1	1986PLC04121	14			and since the states of			
		Registered O	ffice : 23, Birla	Manelon No.	2 First Floor	D. D. Sathe M	arg, Prarthana	a Samaj, Mumi	bai - 400 004				
		Tel	· +01 022 238	25060 E-mail	info@birlapr	ecision.com, v	Ned : www.dir	laprecision.co	m				
	STANDALONE AND CONSOL	DATED SEGMEN	T WISE REVEN	NUE, RESULT	S AND CAPITA	L EMPLOYED	FOR THE QU	ARTER AND N	INE MONTHS	ENDED 31ST	DECEMBER, 2	2022	
- 2- 25 - 15 X					Sector Alexander		Contract States						(Rs.
				Stand	dalone				and a second second	Conso	lidated		Ye
Sr. No.	Particulars		Quarter Ender	d	Nine Mon	ths Ended Year Ended					Nine Months Ended		
51. 140.		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
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	<u> </u>
1,	Segment Revenue	and the second second second	for a second second second	and the second second	dente francis alla a	Martin Constant				and the second second			-
	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	and the second se	16,090.33	14,143.96	
	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	
	c) Other	3.69	3.35	3,56	8,79	3.98	43.12	3.69	3.35	3.56	8.79	3.98	
	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	
2	Segment Results Profit(+)/(Loss)(-)	and a start of the start	- name of the second	Verification (Constraints)	Service and a service of the service		Properties and the second					State of the second	-
	(before tax) from segment	And States and provide th		- Andrew Standards		and the second second	2 President Contra	1-2.2. (2.2.2.2.4.2.4.4.	and the second second		- Hard - Carrier States		
in the second	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	
Sector 2	b) Automotive Components	(98.04)		(141.59)	(483.86)	(329.38)	(434.77)	(98.04)	(245.99)	(141.59)	(483.86)	(329.38)	
	c) Other					0.42	0.42			· · · · · · · · · · · · · · · · · · ·		0.42	
Sec. Star	Profit/(Loss) before exceptional item,				4 500 40	100.00			540 70	70.00	4 490 22	193.92	
12.24.24	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	195.92	
the second se	Capital Employed	and California and California	Street gen Carpo Corr	Margan Range States	and an and a second second	Second Second Party	and the second second second	A second s	- Children and the second		and the second second		
	(Segment assets less segment liabilities)	and the second second	100000000000000000000000000000000000000	States Street Street	- the second	Startings and says	Summer and the second second	and shake and a substance	and the second second	Sarahen (Sarahen La	and the second second		
1	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	1
	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)	
	c) Other	117.88	114.19	101.93	117.88	101.93	108.96	117.88	114.19	101.93	117.88	101.93	
	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)	
	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	1
Notes:		the second of the second		and the second	and provide the second			and the second second second			and a second second		-
1	Effective from 1st April 2018, the Company has re	eclassified two repo	orting segments	namely, 1. To	oling 2. Automo	otive Compone	nts as reporting	g segments und	der Ind AS 108.	1940			
2	Corresponding previous period/year figures have	been regrouped/re	cast and reclas	sified whereve	er necessary to	make them co	mparable.		ED	* BIR			
									OCIES LIN	151	or and on beha	alf of the Board	· Vec
	9th February, 2023								WH:	LEC	Cha	irman & Mana	ging
lace :	Mumbai		Saldah algibina										IN:

# BIRLA PRECISION TECHNOLOGIES LIMITED



## 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 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)

Digitally signed by JINENDRA JAIN DN: c=IN, o=Personal, pseudonym=0FA418439E7D8D079180D361 JINENDRA pseudonymmorm.com 288036, 2.5.4.20–92acd4d216b6609a062158714687f228fe2aa1da #25dfa5a9c380290512bf1c, postalCode=313001, seriaNumber=EB816A5EA4C15D7D7EE07F211D705E78C 423D4DFC35CA9D877C11D800648ED3C, cn=JINENDRA JAIN JAIN Jinendra Jain

Jinendra Jain Partner M. No. 072995 UDIN : 23072995BGVUBR4236

Place: Mumbai Date : 09/02/2023

### 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 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

Date : 09/02/2023 Place : Mumbai Jinendra Jain Partner M. No. 072995 UDIN : 23072995BGVUBS1453