

RAJENDRA & CO.

CHARTERED ACCOUNTANTS

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel: 22 85 5770 Fax: 22 83 4243 E-mail:contact@rajendraco.com

INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE HALF YEARLY UNAUDITED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF BOMBAY METRICS SUPPLY CHAIN LIMITED (FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** (FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED) ("the Company") for the half year ended September 30, 2021 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations"), as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 ("the Circular").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" (AS) prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued and the Circular, which is the responsibility of the Company's management and approved by the Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Attention is drawn to the fact that the figures for the half year ended March 31, 2021 as reported in this Statement are the balancing figures between audited figures in respect of full previous financial year and the year to date figures up to the end of September 30, 2020. The figures up to the end of September 30, 2020 are based on management certified accounts and not subjected to audit.
5. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognised accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajendra & Co.

Chartered Accountants

Registration No. 108355W

Akshay R. Shah



Akshay R. Shah

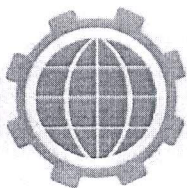
Partner

Membership Number: 103316

UDIN: 21103316AAAALU5134

Place: Mumbai

Date: 8th November, 2021



BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : U74999MH2015PLC263148

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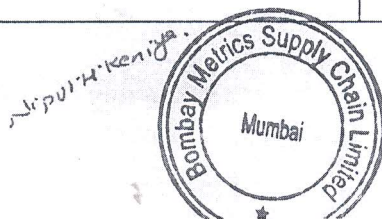
BOMBAY METRICS SUPPLY CHAIN LIMITED (FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

CIN: U74999MH2015PLC263148

Financial Results for the Half year ended 30th September, 2021

(Rs in Lakh ,except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30 Sep'21 (Reviewed)	31 Mar'21 (Refer note 3)	30 Sep'20 (Refer Note 3)	31 Mar'21 (Audited)
1	Income				
	Revenue from operations				
	(a) Revenue from Operations	2,877.51	1,957.21	1,272.92	3,230.13
	(b) Other Income	7.56	0.41	14.06	11.08
	Revenue from Operations	2,885.07	1,957.62	1,286.98	3,241.21
2	Expenses				
	(a) Purchases of stock-in- trade	2,580.84	1,619.16	1,121.48	2,740.65
	(b) Changes in inventories of stock-in-trade	(11.15)	57.82	(97.38)	(39.56)
	(c) Employee benefit expenses	110.90	114.42	84.79	199.22
	(d) Depreciation and amortisation expense	4.64	5.37	2.96	8.33
	(e) Finance Costs	0.83	0.01	0.39	0.41
	(f) Other expenses	120.65	102.93	40.70	140.23
	Total expenses	2,806.71	1,899.72	1,152.95	3,049.28
3	Profit / (loss) before tax	78.36	57.90	134.04	191.94
4	Tax expense				
	Current tax	23.25	18.30	37.20	55.50
	Deferred tax	(0.26)	1.96	(1.70)	0.26
	Short / (Excess) Provision for tax	-	5.98	-	5.98
	Total Tax Expense	22.99	26.24	35.50	61.74
5	Profit / (loss) for the period	55.37	31.66	98.54	130.20
6	Earnings per share (Face value of Rs 10)				
	(a) Basic & Diluted	5.13	2.95	985.36	12.12
	Adjusted Earning per Share (Face value of Rs 10)	NA	NA	9.17	NA
	(a) Basic & Diluted				
7	Paid up Equity Share Capital, Equity Shares of Rs 10/- each.				107.84
8	Reserve & Surplus				308.40



BOMBAY METRICS SUPPLY CHAIN LIMITED
(FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

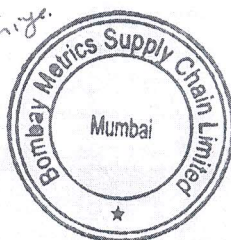
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Statement of Assets and Liabilities

Rs. in lakh

Sr. No.	Particulars	As at 30th September, 2021	As at 31st March, 2021
A	<u>EQUITY AND LIABILITIES</u>		
1	<u>Shareholders Funds :-</u>		
	Share Capital	107.84	107.84
	Reserves & Surplus	363.77	308.40
2	<u>Non-Current Liabilities:-</u>		
	Long-Term Borrowings	5.00	5.00
	Long Term Provisions	6.89	4.38
3	<u>Current Liabilities :-</u>		
	Trade Payables		
	-Micro and Small Enterprises	335.76	-
	-Others	1,015.16	1,036.36
	Other Current Liabilities	21.26	39.20
	Short-Term Provisions	34.66	56.72
	Total	1,890.34	1,557.90
B	<u>ASSETS</u>		
1	<u>Non-Current Assets</u>		
	Property Plant & Equipments		
	Tangible Assets	10.56	10.80
	Intangible Assets	4.87	0.87
	Long-Term Loans and Advances	27.20	41.73
	Deferred Tax Assets (Net)	8.06	7.80
2	<u>Current Assets</u>		
	Inventories	59.74	48.59
	Trade Receivables	757.47	239.74
	Cash and Cash Equivalents	41.83	44.14
	Short-Term Loans and Advances	744.99	1,006.40
	Other current Assets	235.61	157.83
	Total	1,890.34	1,557.90

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BOMBAY METRICS SUPPLY CHAIN LIMITED
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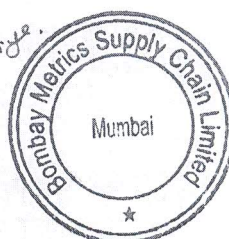
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Cash Flow Statement for Half year ended 30th September, 2021

Rs. in lakh

Sr. No.	Particulars	As at 30th Sept, 2021	As at 30th Sept, 2020
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	78.36	134.04
	Adjusted for:		
	(Profit)/ Loss on sale/ discard of Property, Plant and Equipment (Net)	4.64	2.96
	Depreciation and Amortisation Expense	4.07	4.07
	Provision for Retirement Benefits	(4.87)	(13.85)
	Foreign Exchange loss / (gain)	(0.31)	(0.21)
	Interest on FD	-	-
	Operating Profit before Working Capital Changes		
	Adjusted for:		
	(Increase) / Decrease in Trade and other receivables	(328.92)	(191.51)
	(Increase) / Decrease in Inventories	(11.15)	(97.38)
	Increase / (Decrease) Trade payables & others liabilities	295.05	149.20
	(Increase) / Decrease in Long Term Loans & Other Assets	(19.74)	-
	Cash Generated from Operations	17.13	(12.68)
	Taxes Paid (Net)	(11.04)	(8.00)
	Net Cash used in Operating Activities	6.09	(20.68)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest on FD	-	0.21
	Acquisition of Property Plant and Equipment	(8.39)	(2.26)
	Net Cash used in Investing Activities	(8.39)	(2.05)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Repayment of Long Term Borrowings	-	(1.81)
	Net Cash Flow from Financing Activities	-	(1.81)
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	(2.31)	(24.54)
	Opening Balance of Cash and Cash Equivalents	44.14	81.55
	Closing Balance of Cash and Cash Equivalents	41.83	57.01

Nipul H. Keniya



BOMBAY METRICS SUPPLY CHAIN LIMITED
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Notes:

- 1 The above results for the half year ended 30th September, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 8th November, 2021 and the same was subjected to "Limited Review" by the Statutory Auditors of the Company, as required under Regulation 33 of SEBI (Listing Obligations and Disclosures requirements) Regulations, 2015.
- 2 These results have been prepared in accordance with the recognition and measurement principles laid down in AS-25 "Interim financial reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The figures for the preceding half year ended 31st March, 2021, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended 31st March 2021 and year-to-date unaudited figures upto the end of 30th September, 2020 based on the Management Certified Accounts which are not subjected to Limited Review by the Statutory auditors.
- 4 The Company is engaged in the business of trading of engineering tools and components and its supply chain management services, and in the Management's opinion, this is the only segment and hence there are no separate reportable segment as per AS 17 on "Segment Reporting".
- 5 Figures for the previous period are regrouped/reclassified wherever necessary, to make them comparable.
- 6 The above results of the Company are available on the Company's website www.bombaymetrics.com and also on www.nseindia.com.
- 7 The Company has completed its Initial Public Offering ("IPO") of 4,60,800 new equity shares of face value of Rs. 10/- each at a premium of Rs. 83/- per equity share aggregating to Rs 428.54 Lakhs. Pursuant to the IPO, the equity shares of the Company have got listed on the EMERGE Platform of NSE on 12th October 2021.

For Bombay Metrics Supply Chain Limited
(Formerly Bomaby Metrics Supply Chain Private Limited)

Nipul H. Keniya
Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date 8th November 2021

