

RAJENDRA & CO.
CHARTERED ACCOUNTANTS

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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, 2022 ("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, 2022 as reported in this Statement are the balancing figures between audited figures in respect of full previous financial year and unaudited year to date figures up to half year ended of September 30, 2021 which was subjected to limited review.
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: 22103316BCWBDGH2230

Place: Mumbai

Date: 11th November 2022





BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : L74999MH2015PLC263148

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

CIN: L74999MH2015PLC263148

Financial Results for the Half year ended 30th September, 2022

(Rs in Lakh, except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended
		30 Sep'22 (Reviewed)	31 Mar'22 (Refer note 3)	30 Sep'21 (Reviewed)	31 Mar'22 (Audited)
1	Income				
	Revenue from operations				
	(a) Revenue from Operations	4,247.25	3,272.72	2,877.51	6,150.23
	(b) Other Income	179.38	45.16	7.56	52.73
	Revenue from Operations	4,426.62	3,317.88	2,885.07	6,202.96
2	Expenses				
	(a) Purchases of stock-in- trade	3,032.93	2,957.32	2,580.84	5,538.16
	(b) Changes in inventories of stock-in-trade	183.68	(151.28)	(11.15)	(162.43)
	(c) Employee benefit expenses	138.28	128.99	110.90	239.89
	(d) Depreciation and amortisation expense	15.03	12.70	4.64	17.34
	(e) Finance Costs	20.79	0.88	0.83	1.71
	(f) Other expenses	665.22	268.01	120.65	388.66
	Total expenses	4,055.92	3,216.62	2,806.71	6,023.34
3	Profit / (loss) before tax	370.70	101.26	78.36	179.62
4	Tax expense				
	Current tax	110.00	31.75	23.25	55.00
	Deferred tax	(4.75)	(1.33)	(0.26)	(1.59)
	Short / (Excess) Provision for tax	-	1.72	-	1.72
	Total Tax Expense	105.25	32.14	22.99	55.13
5	Profit / (loss) for the period	265.45	69.12	55.37	124.49
6	Earnings per share (Face value of Rs 10)				
	(a) Basic & Diluted	17.25	4.54	5.13	9.57
7	Paid up Equity Share Capital, Equity Shares of Rs 10/- each.				153.92
8	Reserve & Surplus				770.52



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

CIN: L74999MH2015PLC263148

Statement of Assets and Liabilities

Sr. No.	Particulars	Rs. in lakh	
		As at 30th September, 2022	As at 31st March, 2022
A	<u>EQUITY AND LIABILITIES</u>		
1	<u>Shareholders Funds :-</u>		
	Share Capital	153.92	153.92
	Reserves & Surplus	1,023.65	770.52
2	<u>Non-Current Liabilities:-</u>		
	Long-Term Borrowings	244.12	11.82
	Long Term Provisions	1.71	7.33
3	<u>Current Liabilities :-</u>		
	Short-Term Borrowings	25.33	6.77
	Trade Payables		
	-Micro and Small Enterprises	1,396.86	717.34
	-Others	504.26	1,821.06
	Other Current Liabilities	140.77	29.30
	Short-Term Provisions	111.75	56.75
	Total	3,602.37	3,574.81
B	<u>ASSETS</u>		
1	<u>Non-Current Assets</u>		
	Property Plant & Equipments		
	Tangible Assets	563.56	35.65
	Intangible Assets	6.62	4.23
	Long-Term Loans and Advances	18.39	51.28
	Other non-current assets	22.16	24.16
	Deferred Tax Assets (Net)	14.14	9.39
2	<u>Current Assets</u>		
	Inventories	27.34	211.02
	Trade Receivables	1,905.73	2,274.35
	Cash and Cash Equivalents	21.04	22.44
	Short-Term Loans and Advances	890.29	786.97
	Other current Assets	133.10	155.31
	Total	3,602.37	3,574.81



BOMBAY METRICS SUPPLY CHAIN LIMITED
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Cash Flow Statement for Half year ended 30th September, 2022

Sr. No.	Particulars	Rs. in lakh	
		30th Sept, 2022	30th Sept, 2021
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	370.70	78.36
	Adjusted for:		
	Depreciation	-	-
	Provision for Retirement Benefits net of payment	15.03	4.64
	Provision for GST refund receivable	(5.62)	4.07
	Foreign Exchange loss / (gain)	43.15	-
	Finance Cost	(66.97)	(4.87)
	Bad Debts	20.79	-
	Interest on Fixed Deposit	1.02	-
	(0.00 represnts amount less than Rs 10,000)	(0.00)	(0.31)
	Operating profit before working capital changes		
	Adjusted for		
	(Increase) / Decrease in Trade and other receivables	310.31	(329.24)
	(Increase) / Decrease in Inventories	183.68	(11.15)
	Increase / (Decrease) Trade payables & others liabilities	(525.80)	295.05
	(Increase) / Decrease in Long Term Loans & Other Assets	2.00	(19.74)
	Cash Generated from Operations		
	Taxes Paid (Net)	348.28	16.81
	Net Cash used in Operating Activities	(22.11)	(11.04)
		326.17	5.77
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest on Fixed Deposit	0.00	0.31
	Acquisition of Property Plant and Equipment	(545.32)	(8.39)
	Net Cash used in Investing Activities	(545.32)	(8.08)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/Repayment of Long Term Borrowings	250.85	-
	Finance Cost	(20.79)	-
	Dividend Paid	(12.31)	-
	Net Cash Flow from Financing Activities	217.75	-
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	(1.40)	(2.31)
	Opening Balance of Cash and Cash Equivalents	22.44	44.14
	Closing Balance of Cash and Cash Equivalents	21.04	41.83



BOMBAY METRICS SUPPLY CHAIN LIMITED
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Notes:

- 1 The above results for the half year ended 30th September, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 11th November, 2022 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, 2022, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended 31st March 2022 and year-to-date unaudited figures upto the end of 30th September, 2021 which was 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 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 Subsequent to the reporting date, The Company is in the process of acquiring 100% equity shares in Metrics Vietnam Company Limited which is incorporated in Vietnam for which the approval has been obtained from the shareholders of the Company dated 04th Nov, 2022.

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 11th November 2022

