



BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : L74999MH2015PLC263148

Regd. Off.: 201, Quantum Tower, Ram Baug Lane, Near Chincholi Petrol Pump, S. V. Road, Malad (W), Mumbai - 400 064.
Tel.: 022-40120561 | 91 9768077759 • E-mail : nkeniya@bombaymetrics.com • www.bombaymetrics.com

Date: May 08, 2024

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400051.

Respected Sir/ Madam,

Subject: Outcome of the Board Meeting held on May 08, 2024.

Ref: NSE Symbol: BMETRICS

With reference to the notice of Board Meeting dated April 30, 2024, we hereby inform that the Board of Directors at its Meeting held on May 08, 2024 (commenced at 12.30 p.m. and concluded at 04.05 p.m.) has inter alia, transacted the following business:

- Approved the Audited Financial Statements (Standalone and Consolidated) of the Company for the financial year ended March 31, 2024 along with financial results (Standalone and Consolidated) for the half year ended March 31, 2024.
- Recommended a Final Dividend @ 4.5 % i.e. Rs. 0.45/- per Equity Share on the face value of Rs. 10/- each for the financial year 2023-24, subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company ("AGM").

The Final Dividend, if approved / declared by the Shareholders at AGM, will be paid on and from the second day from the date of AGM.

Record date for the entitlement of Final Dividend, and date & timings for ensuing Annual General Meeting of the Company shall be intimated in due course of time.

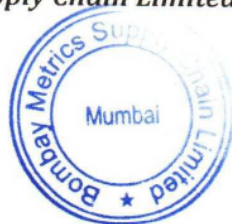
The aforesaid financial results and other documents are also being uploaded on the website of the Company i.e. <https://bombaymetrics.com/>

This is for your information and for public at large.

Thanking you.

Yours faithfully,
For Bombay Metrics Supply Chain Limited

Nipul Hirji Keniya
Managing Director
DIN.: 03087659





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Date: May 08, 2024

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai - 400051.

Respected Sir/ Madam,

Subject: Declaration with respect to Audit Report with unmodified opinion

Ref: NSE Symbol: BMETRICS

We hereby declare that the Audited Financial Results for the financial year ended March 31, 2024, which have been approved by the Board of Directors at their meeting held today i.e. May 08, 2024, Rajendra & Co., Statutory Auditors of the Company have issued Auditors' Report with an unmodified opinion on the financial statements (Standalone & Consolidated).

This declaration is made pursuant to Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

Thanking you.

Yours faithfully,
For Bombay Metrics Supply Chain Limited

Nipul Hirji Keniya
Managing Director
DIN: 03087659



Independent Auditors' Report on the Half-yearly and Year-to-Date Audited Standalone Financial Results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To
The Board of Directors of
BOMBAY METRICS SUPPLY CHAIN LIMITED
(FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of half-year and year-to-date standalone financial results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** (the "Company"), for the half-year and year-ended March 31, 2024 (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, as amended from time to time (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, and other financial information of the Company for the half-year and year-ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013 as amended from time to time ("the Act").

Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and



estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error. In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



RAJENDRA & CO.
CHARTERED ACCOUNTANTS

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 6630 6735 / 2283 4266 E-mail : contact@rajendraco.com

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statements includes the results for the half-year ended March 31, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the First Half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion on the Statement is not modified in respect of above matter.

For **Rajendra & Co.**
Chartered Accountants
Firm Registration No 108355W

Akshay

Akshay Shah

Partner

Membership No: 103316

UDIN: 24103316 BK BMW M4831

Place: Mumbai

Date: May 08, 2024





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BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Standalone Financial Results for half year and year ended 31st March, 2024

(Rs in Lakhs, except per share data)

Sr. No.	Particulars	Half Year Ended			Year Ended	
		31 Mar'24 (Refer note 3)	30 Sep'23 (Reviewed)	31 Mar'23 (Refer note 3)	31 Mar'24 (Audited)	31 Mar'23 (Audited)
	Income					
1	Revenue from operations					
	(a) Revenue from Operations	4,369.04	4,199.33	2,669.64	8,568.37	6,916.89
	(b) Other Income	11.80	41.64	28.46	53.44	207.84
	Revenue from Operations	4,380.84	4,240.96	2,698.10	8,621.81	7,124.73
2	Expenses					
	(a) Purchases of stock-in- trade	3,395.24	3,434.91	2,150.22	6,830.15	5,183.15
	(b) Changes in inventories of stock-in-trade	(36.48)	58.88	(71.03)	22.40	112.64
	(c) Employee benefit expenses	197.32	165.65	139.36	362.97	277.64
	(d) Depreciation and amortisation expense	35.40	34.01	38.86	69.41	53.89
	(e) Finance Costs	11.61	10.95	12.11	22.56	32.90
	(f) Other expenses	430.42	427.31	412.63	857.73	1,077.85
	Total expenses	4,033.51	4,131.71	2,682.15	8,165.22	6,738.07
3	Profit / (loss) before tax	347.34	109.25	15.95	456.60	386.65
4	Tax expense					
	Current tax	96.00	30.00	(4.00)	126.00	106.00
	Deferred tax	(0.46)	(1.87)	11.64	(2.33)	6.89
	Short / (Excess) Provision for tax	(5.81)	-	(0.75)	(5.81)	(0.75)
	Total Tax Expense	89.73	28.13	6.89	117.86	112.14
5	Profit / (loss) for the period	257.61	81.12	9.06	338.74	274.51
6	Earnings per share (Face value of Rs 10)					
	(a) Basic & Diluted (in Rs.)	4.18	1.32	0.15	5.50	4.46
7	Reserves excluding revaluation reserves				885.06	570.95





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BOMBAY METRICS SUPPLY CHAIN LIMITED (FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)			
CIN: L74999MH2015PLC263148			
Standalone Statement of Assets and Liabilities			
(Rs. in lakhs)			
Sr. No.	Particulars	As at 31st March, 2024	As at 31st March, 2023
A	EQUITY AND LIABILITIES		
	Shareholders Funds :-		
1	Share Capital	615.70	615.70
	Reserves & Surplus	885.06	570.95
		1,500.76	1,186.65
2	Non-Current Liabilities:-		
	Long-Term Borrowings	205.42	230.67
	Long Term Provisions	10.46	6.81
		215.87	237.48
3	Current Liabilities :-		
	Short-Term Borrowings	110.48	26.37
	Trade Payables		
	-Micro and Small Enterprises	348.14	297.10
	-Others	2,270.11	1,531.99
	Other Current Liabilities	35.09	12.50
	Short-Term Provisions	77.65	26.18
		2,841.47	1,894.14
	Total (1 + 2 + 3)	4,558.10	3,318.27
B	ASSETS		
1	Non-Current Assets		
	Property, Plant & Equipment's		
	Tangible Assets	484.09	540.73
	Intangible Assets	15.21	5.70
	Capital Work-in-progress	359.74	27.99
	Intangible assets under development	3.50	1.60
		862.54	576.02
	Non-Current Investments	45.38	-
	Deferred Tax Assets (Net)	4.84	2.51
	Long-Term Loans and Advances	93.45	1.50
	Other non-current assets	15.02	57.67
		1,021.23	637.69
2	Current Assets		
	Inventories	75.98	98.38
	Trade Receivables	2,328.14	1,633.56
	Cash and Cash Equivalents	60.41	113.37
	Bank Balances other than Cash and Cash Equivalents	2.03	2.19
	Short-Term Loans and Advances	939.42	707.56
	Other Current Assets	130.89	125.51
		3,536.87	2,680.57
	Total (1 + 2)	4,558.10	3,318.27

Nipul H. Keniya





BOMBAY METRICS SUPPLY CHAIN LIMITED

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

Standalone Cash Flow Statement For The Year Ended On 31st March 2024

(Rs. in lakhs)

Particulars	For the Year ended		For the year ended	
	31-03-2024		31-03-2023	
(A) Cash flow from operating activities:				
Net Profit before Tax		456.60		386.65
Adjustments for:				
Depreciation	69.41		53.89	
Bad debts	-		1.02	
Provision for Retirement Benefits (net of payment)	4.27		11.96	
Foreign Exchange loss / (gain) (Net)	(22.52)		(21.27)	
Sundry balances written back (net)	(22.41)		-	
Finance cost	22.08		12.97	
Profit on sale of property, plant and equipment	-		(4.12)	
Interest on Fixed Deposit	(0.34)	50.49	(0.08)	54.37
Operating profit before working capital changes		507.08		441.02
Adjustments for changes in Working Capital				
(Increase) / Decrease in Trade and other receivables	(909.09)		767.97	
(Increase) / Decrease in Inventories	22.40		112.64	
Increase / (Decrease) Trade payables & others liabilities	834.15		(738.16)	
(Increase) / Decrease in Long Term Loans & Other Assets	(49.31)	(101.84)	(35.01)	107.44
Cash generated from operations		405.24		548.46
Taxes paid (net)		(69.34)		(84.96)
Net Cash from operating activities		335.89		463.50
(B) Cash flow from investment activities:				
Interest on Fixed Deposit	0.28		0.08	
Outflow on Acquisition of subsidiary	(45.38)			
Proceeds from sale of Property Plant and Equipment	-		4.90	
Acquisition of Property Plant and Equipment including CWIP	(355.93)		(590.80)	
Net cash from investment activities		(401.02)		(585.82)
(C) Cash flow from financing activities:				
Cash inflow from Availing Bank OD	85.23			
Cash flow from availing new vehicle loans	-		13.18	
Repayment of vehicle loan	(9.62)		(7.86)	
Cash flow from availing new Property loan	-		241.00	
Repayment of Long Term Borrowings	(16.75)		(7.87)	
Finance cost paid	(22.08)		(12.97)	
Dividend Paid	(24.62)		(12.23)	
Net cash from financing activities		12.16		213.25
Net increase in cash and cash equivalent (A + B + C)		(52.97)		90.93
Net increase in cash and cash equivalent				
Cash and cash equivalents opening balance		113.37		22.44
Cash and cash equivalents closing balance		60.41		113.37
Net decrease in cash and bank balance		(52.97)		90.93

nipul H. Keniya



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

CIN: L74999MH2015PLC263148

Notes to standalone Financial Results

- 1 The above Audited results for the year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 8th, May 2024.
- 2 These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified as per section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India.
- 3 The figures for the half year ended 31st March, 2024 and 31st March, 2023 are balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto the 30th September 2023 and 30th September 2022 respectively which were subjected to Limited Review by Statutory Auditors.
- 4 During the year, company has started trading activity of Metals along with engineering tools and its related services. Accordingly, Company has identified 2 primary separate reportable business segment as per AS 17 "Segment Reporting" from current period ie. Engineering tools including its related services and trading of Metals. The said details are given in consolidated Financials Results.
- 5 The Board of Directors have recommended a dividend of Rs.0.45/- @ 4.5% per equity share of face value of Rs. 10/- each, subject to approval from the shareholders at the ensuing AGM.
- 6 Figures for the previous period are regrouped / reclassified wherever necessary, to make them comparable.
- 7 The above results of the Company are available on the Company's website www.bombaymetrics.com and also on www.nseindia.com.

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

Nipul H. Keniya

Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date 8th May 2024



Independent Auditors' Report on the Half-yearly and Year-to-Date Audited Consolidated Financial Results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To
The Board of Directors of
BOMBAY METRICS SUPPLY CHAIN LIMITED
(FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

Report on the audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying Statement of half-year and year-to-date Audited Consolidated financial results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** ("the Holding") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the half-year and year-ended March 31, 2024 (the "Statement"), attached herewith, being submitted by the Holding pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on consideration of reports of the other auditors on separate financial statements of the subsidiary, the statement:

- a. Includes the results of the following entities:

Sr No.	Name of entity	Relationship
1	Bombay Metrics Supply Chain Limited (Formerly Bombay Metrics Supply Chain Private Limited)	Holding Company
2	Metrics Vietnam Company Limited	Wholly Owned Subsidiary

- b. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- c. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the Consolidated net profit, and other financial information of the Group for the half-year and year-ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013 as amended from time to time ("the Act").

Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other financial information of the Group in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. The respective Board of Directors of the Companies are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, Implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies are responsible for assessing the ability of Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(1) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities which are included in the Statement of which we are the independent auditors. For other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company of which we are the independent auditor regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The accompanying Statement includes the audited financial statements and other financial information in respect of:

- a. A wholly owned subsidiary, whose financial statements reflects total assets of Rs. 4.45 Lakhs as at March 31, 2024, and total revenues of Rs. 15.00 Lakhs and Rs. 82.63 Lakhs and total loss after tax of Rs. 19.28 Lakhs and Rs. 4.21 Lakhs, for half year and year ended on that date respectively and net cash outflow of Rs. 9.52 Lakhs for the year ended March 31, 2024 as considered in the Statement which have been audited by their independent auditors.

The independent auditors report on the financial statement of the entity referred above have been furnished to us by the Management of Holding Company and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph above. Our Opinion is not modified in respect of above matters.

RAJENDRA & CO.
CHARTERED ACCOUNTANTS

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 6630 6735 / 2283 4266 E-mail : contact@rajendraco.com

- b. The Statements includes the results for the half year ended March 31, 2024 being the balancing figure between the audited figures in respect of full financial year ended March 31, 2024 and the published unaudited year-to-date figures up to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our conclusion on the Statement is not modified in respect of above matters.

For **Rajendra & Co.**
Chartered Accountants
Firm Registration No 108355W

Akshay

Akshay Shah

Partner

Membership No: 103316

UDIN: 24103316 BKBMW N8181

Place: Mumbai

Date: May 08, 2024





BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : L74999MH2015PLC263148

Regd. Off.: 201, Quantum Tower, Ram Baug Lane, Near Chincholi Petrol Pump, S. V. Road, Malad (W), Mumbai - 400 064.
Tel.: 022-40120561 | 91 9768077759 • E-mail : nkeniya@bombaymetrics.com • www.bombaymetrics.com

BOMBAY METRICS SUPPLY CHAIN LIMITED				
CIN: L74999MH2015PLC263148				
Consolidated Financial Results for the year ended 31st March, 2024				
(Rs in Lakh ,except per share data)				
Sr. No.	Particulars	Half Year Ended 31st Mar'24 (Refer Note 4)	Half Year Ended 30 Sep'23 (Reviewed)	Year Ended 31st Mar'24 (Audited)
1	Income			
	Revenue from operations			
	(a) Revenue from Operations			
	(b) Other Income	4,383.95	4,266.96	8,650.91
	Revenue from Operations	11.89	41.64	53.53
		4,395.84	4,308.60	8,704.44
2	Expenses			
	(a) Purchases of stock-in- trade	3,395.23	3,434.91	6,830.15
	(b) Changes in inventories of stock-in-trade	-36.48	58.88	22.40
	(c) Employee benefit expenses	226.70	201.64	428.34
	(d) Depreciation and amortisation expense	35.40	34.01	69.41
	(e) Finance Costs	11.61	10.95	22.56
	(f) Other expenses	435.32	443.89	879.21
	Total expenses	4,067.79	4,184.28	8,252.06
3	Profit / (loss) before tax	328.05	124.33	452.38
4	Tax expense			
	Current tax			
	Deferred tax	96.00	30.00	126.00
	Short / (Excess) Provision for tax	(0.46)	(1.87)	(2.33)
	Total Tax Expense	(5.81)	-	(5.81)
		89.72	28.13	117.86
5	Profit / (loss) for the period	238.33	96.19	334.53
6	Earnings per share (Face value of Rs 10)			
	(a) Basic & Diluted	3.87	1.56	5.43
7	Reserve & Surplus			880.86



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BOMBAY METRICS SUPPLY CHAIN LIMITED		
CIN: L74999MH2015PLC263148		
Consolidated Statement of Assets and Liabilities		
(Rs. in lakh)		
Sr. No.	Particulars	As at 31st March, 2024 (Audited)
A	<u>EQUITY AND LIABILITIES</u>	
1	<u>Shareholders Funds :-</u>	
	Share Capital	615.70
	Reserves & Surplus	880.86
		1,496.55
2	<u>Non-Current Liabilities:-</u>	
	Long-Term Borrowings	205.42
	Long Term Provisions	10.46
		215.87
3	<u>Current Liabilities :-</u>	
	Short-Term Borrowings	110.48
	Trade Payables	
	-Micro and Small Enterprises	348.14
	-Others	2,271.53
	Other Current Liabilities	35.09
	Short-Term Provisions	77.65
		2,842.89
	Total	4,555.32
B	<u>ASSETS</u>	
1	<u>Non-Current Assets</u>	
	Property Plant & Equipments	862.54
	Goodwill on Consolidation	38.13
	Non Current Investments	-
	Deferred Tax Assets (Net)	4.84
	Long-Term Loans and Advances	93.45
	Other non-current assets	15.02
		1,013.98
2	<u>Current Assets</u>	
	Inventories	75.98
	Trade Receivables	2,328.14
	Cash and Cash Equivalents	62.97
	Bank Balances other Cash and Cash Equivalents	2.03
	Short-Term Loans and Advances	941.32
	Other current Assets	130.89
		3,541.34
	Total	4,555.32





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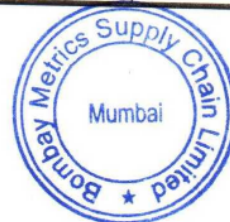
BOMBAY METRICS SUPPLY CHAIN LIMITED (FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

CIN: L74999MH2015PLC263148

Consolidated Cash Flow Statement for year ended 31st March, 2024

(Rs. in lakhs)

Sr. No.	Particulars	As at 31st March, 2024
A	CASH FLOW FROM OPERATING ACTIVITIES	
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	452.38
	Adjusted for:	
	Depreciation and Amortisation Expense	69.41
	Provision for Retirement Benefits	4.27
	Foreign Exchange loss / (gain)	(22.52)
	Finance Cost	22.08
	Sundry balances written back	(22.41)
	Interest on Fixed Deposit	(0.35)
	Operating Profit before Working Capital Changes	502.85
	Adjustments for changes in Working Capital	
	(Increase) / Decrease in Trade and other receivables	(956.11)
	(Increase) / Decrease in Inventories	22.40
	Increase / (Decrease) Trade payables & others liabilities	835.57
	(Increase) / Decrease in Long Term Loans & Other Assets	(49.31)
	Cash Generated from Operations	355.41
	Taxes Paid (Net)	(69.34)
	Net Cash flow from / (used in) Operating Activities	286.07
B	CASH FLOW FROM INVESTING ACTIVITIES	
	Interest on Fixed Deposit	0.35
	Acquisition of Property Plant and Equipment	(355.93)
	Net Cash flow from / (used in) Investing Activities	(355.57)
C	CASH FLOW FROM FINANCING ACTIVITIES	
	Proceeds/(Repayment) of Long Term Borrowings	(16.75)
	Repayment of vehicle loan	(9.62)
	Cash inflow from Availing Bank OD	85.23
	Finance Cost	(22.08)
	Dividend Paid	(24.63)
	Net Cash Flow from / (used in) Financing Activities	12.15
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	(57.35)
	Opening Balance of Cash and Cash Equivalents	113.37
	Add: Cash and cash equivalent on consolidation	6.95
	Closing Balance of Cash and Cash Equivalents	62.97
	Net Increase / (Decrease) in Cash and Cash Equivalents	(57.35)



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

CIN: L74999MH2015PLC263148

Notes to consolidated Financial Results

- 1 The above Audited results for the year ended 31st March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 8th, May 2024.
- 2 These results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards 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 During the year ended, Company has completed the process of acquiring the 100% equity shares in Metrics Vietnam Company Limited and accordingly Company has published its first annual Consolidated Financial Results and hence corresponding previous period is not applicable.
- 4 The figures for the half year ended 31st March, 2024 are balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto the 30th September 2023 respectively which were subjected to Limited Review by Statutory Auditors.
- 5 During the year, Holding company has started trading activity of Metals along with engineering tools and its related services. Accordingly, Company has identified 2 primary separate reportable business segment as per AS 17 "Segment Reporting" from current period ie. Engineering tools including its related services and trading of Metals and hence segment information for corresponding previous period is not applicable

Particulars	Half Year Ended 31st Mar'24	Half Year Ended 30th Sep'23	Year Ended 31st March'24
A) Business Segment			
1 Segment Revenue			
Engineering tools and related services	3,009.43	3,074.71	6,084.14
Trading of Metals (Aluminium / Copper)	1,006.17	827.33	1,833.50
Others	368.34	364.93	733.27
Inter Segment Revenue	-	-	-
Total Revenue	4,383.95	4,266.96	8,650.91
2 Segment Results			
Engineering tools and related services	627.12	389.50	1,016.62
Trading of Metals (Aluminium / Copper)	21.67	18.75	40.42
Others	174.59	105.44	280.03
	823.38	513.68	1,337.06
Less: finance cost	11.61	10.95	22.56
Less: other unallocable cost less other income	483.71	378.40	862.12
Profit before Taxes	328.05	124.33	452.38
3. Segment Assets			
Engineering tools and related services	1,612.16	1,454.98	1,612.16
Trading of Metals (Aluminium / Copper)	655.43	785.01	655.43
Unallocable Corporate Assets	2,287.73	1,519.73	2,287.73
Total Assets	4,555.32	3,759.72	4,555.32
4. Segments Liabilities			
Engineering tools and related services	2,510.59	1,537.22	2,510.59
Trading of Metals (Aluminium / Copper)	107.66	163.66	107.66
Unallocable Corporate liabilities	440.52	800.92	440.52
Total liabilities	3,058.77	2,501.80	3,058.77
B) Geographical Segments			
1 Segment Revenue			
Within India	1,012.01	827.33	1,839.34
Outside India	3,371.93	3,439.64	6,811.57
	4,383.95	4,266.96	8,650.91
2. Segment Assets			
Within India	2,848.22	2,285.29	2,848.22
Outside India	1,707.10	1,474.42	1,707.10
	4,555.32	3,759.72	4,555.32

- 6 The above results of the Company are available on the Company's website www.bombaymetrics.com and also on www.nseindia.com.

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

Nipul Hirji Keniya

Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date 8th May 2024

