RAJENDRA & CO. CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on the Half Yearly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

REVIEW REPORT

To The Board of Directors Of

BOMBAY METRICS SUPPLY CHAIN LIMITED

- We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of BOMBAY METRICS SUPPLY CHAIN LIMITED ("the Company") for the half year ended September 30, 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 ("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, 2024 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, 2023 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 Shah Partner

Membership Number: 103316

UDIN: 24103316 BKB NFR 6208

Place: Mumbai

Date: November 13, 2024



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

Standalone Financial Results for half year ended 30th September, 2024

(Rs in lakhs, except for Earnings per share)

| | | (RS III lakiis, ex | cept for Larring | gs per snare) | |
|-----|--|--------------------|-------------------------------|---------------|-----------|
| Sr. | Particulars | | Year Ended 31 Mar'24 | | |
| No. | | 30 Sep'24 | 30 Sep'24 31 Mar'24 30 Sep'23 | | |
| NO. | | (Reviewed) | (refer note 3 below) | (Reviewed) | (Audited) |
| | Income | | | | |
| 1 | Revenue from operations | | | | |
| | (a) Revenue from Operations | 4,763.25 | 4,369.04 | 4,199.33 | 8,568.37 |
| | (b) Other Income | 60.50 | 11.80 | 41.64 | 53.44 |
| | Revenue from Operations | 4,823.75 | 4,380.84 | 4,240.96 | 8,621.81 |
| | The vertical manual parameters | | | | |
| 2 | Expenses | | | | |
| | (a) Purchases of stock-in- trade | 3,538.82 | 3,395.24 | 3,434.91 | 6,830.15 |
| | | | (00.40) | 58.88 | 22.40 |
| | (b) Changes in inventories of stock-in-trade | (16.01) | (36.48) | | 362.97 |
| | (c) Employee benefit expenses | 166.37 | 197.32 | 165.65 | 69.41 |
| | (d) Depreciation and amortisation expense | 66.99 | 35.40 | 34.01 | |
| | (e) Finance Costs | 48.06 | 11.61 | 10.95 | 22.56 |
| | (f) Other expenses | 814.64 | 430.42 | 427.31 | 857.73 |
| | Total expenses | 4,618.87 | 4,033.51 | 4,131.71 | 8,165.22 |
| | | | | | 450.00 |
| 3 | Profit / (loss) before tax (1- 2) | 204.89 | 347.34 | 109.25 | 456.60 |
| | | | | | |
| 4 | Tax expense | | | 20.00 | 120.00 |
| | Current tax | 61.00 | 96.00 | 30.00 | 126.00 |
| | Deferred tax | (5.96) | | 1 | |
| | Short / (Excess) Provision for tax | - | (5.81) | | (5.81) |
| | Total Tax Expense | 55.04 | 89.73 | 28.13 | /117.86 |
| | | | | 04.40 | 338.74 |
| 5 | Profit / (loss) for the period (3-4) | 149.85 | 257.61 | 81.12 | 330.74 |
| 6 | Earnings per share (Face value of Rs 10) - | | | | |
| | Refer note 5 below | 1.22 | 4.18 | 1.32 | 5.50 |
| | (a) Basic (in Rs.) | | | | |
| | (b) Basic - restated (in Rs.) | NA NA | 2.08 | 0.00 | 2.10 |
| 7 | December 1 | | | | 885.06 |
| 7 | Reserves excluding revaluation reserves | | | | A |



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BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Standalone Statement of Assets and Liabilities

(Rs. in lakhs)

| | (Ks. | | | | |
|------------|--|----------------------------------|------------------------------|--|--|
| Sr. No. | Particulars | As at 30th September, 2024 | As at 31st March, 2024 | | |
| Α | EQUITY AND LIABILITIES | | 7-10-1 | | |
| | Shareholders Funds :- | | | | |
| 1 | Share Capital | 615.70 | 615.70 | | |
| | Reserves & Surplus | 1,007.20 | 885.06 | | |
| | | 1,622.90 | 1,500.76 | | |
| | | | | | |
| 2 | Non-Current Liabilities:- | | | | |
| | Long-Term Borrowings | 7.91 | 205.42 | | |
| | Long Term Provisions | 15.01 | 10.46 | | |
| | | 22.92 | 215.87 | | |
| | Current Linbilities . | | | | |
| 3 | Current Liabilities :- | 200.00 | 440.40 | | |
| | Short-Term Borrowings Trade Payables | 888.68 | 110.48 | | |
| | -Micro and Small Enterprises | 248.86 | 348.14 | | |
| | -Others | 2.887.48 | 2,270.11 | | |
| | Other Current Liabilities | 60.90 | 35.09 | | |
| | Short-Term Provisions | 20.84 | 77.65 | | |
| | Short Term Trovisions | 4,106.76 | 2,841.47 | | |
| | * | 1,100.10 | 2,011.17 | | |
| | Total (1 + 2 +3) | 5,752.58 | 4,558.10 | | |
| | (2.1.2) | 0,702.00 | 4,000.10 | | |
| В | <u>ASSETS</u> | | | | |
| 1 | Non-Current Assets | | | | |
| | Property, Plant & Equipment's | | | | |
| | Tangible Assets | 640.46 | 484.09 | | |
| | Intangible Assets | 21.80 | 15.21 | | |
| | Capital Work-in-progress | 167.74 | 359.74 | | |
| | Intangible assets under development | 3.20 | 3.50 | | |
| | | 833.20 | 862.54 | | |
| | Non-Courant Income ante | 45.00 | 45.00 | | |
| | Non-Current Investments Deferred Tax Assets (Net) | 45.38 10.80 | 45.38 | | |
| | Long-Term Loans and Advances | 200.97 | 4.84 93.45 | | |
| | Other non-current assets | 14.11 | 15.02 | | |
| | other hon current assets | 1,104.45 | 1.021.23 | | |
| | | 1,104.40 | 1,021.20 | | |
| 2 | Current Assets | | | | |
| | Inventories | 91.99 | 75.98 | | |
| | Trade Receivables | 3.639.26 | 2,328.14 | | |
| | Cash and Cash Equivalents | 34.13 | 60.41 | | |
| | Bank Balances other than Cash and Cash Equivalents | 25.04 | 2.03 | | |
| | Short-Term Loans and Advances | 749.85 | 939.42 | | |
| | Other Current Assets | 107.87 | 130.89 | | |
| | | 4,648.14 | 3,536.88 | | |
| | | | | | |
| | Total (1 + 2) | 5,752.58 | 4,558.10 | | |
| | | | | | |
| 1 | | | | | |



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BOMBAY METRICS SUPPLY CHAIN LIMITED Standalone Cash Flow Statement For The Period Ended On 30th September 2024

(Rs. in lakhs)

| | For the peri | od ended | For the pe | riod ended |
|--|--------------|-----------|------------|------------|
| Particulars | 30-09-7 | | 30-09-2023 | |
| | | | T | |
| (A) Cash flow from operating activities: | | | | |
| Net Profit before Tax | | 204.89 | l | 109.25 |
| | | | 1 | |
| Adjustments for: | 66.99 | | 34.01 | |
| Depreciation | 00.55 | | 31.01 | |
| Bad debts | 7.04 | | 5.98 | |
| Provision for Retirement Benefits (net of payment) | 7.01 | | 5.90 | |
| Export receivable written off | 48.85 | | (4.5.70) | |
| Foreign Exchange loss / (gain) (Net) | (34.11) | | (16.78) | |
| Sundry balances written back (net) | (7.66) | | (22.41) | |
| Finance cost | 43.42 | | 10.95 | |
| Profit on sale of propoerty, plant and equipment | - | | - | |
| Interest on Fixed Deposit | (0.03) | 124.48 | (0.17) | 11.58 |
| Operating profit before working capital changes | (0.007 | 329.36 | | 120.83 |
| Operating profit before working capital changes | | | | |
| Adjustments for changes in Working Capital | | | | |
| | (1,135.19) | | (575.73) | |
| (Increase) / Decrease in Trade and other receivables | | | 58.88 | |
| (Increase) / Decrease in Inventories | (16.01) | | | |
| Increase / (Decrease) Trade payables & others liabilities | 527.51 | (=== ===) | 405.06 | (107.06) |
| (Increase) / Decrease in Long Term Loans & Other Assets | (106.60) | (730.29) | 3.83 | (107.96) |
| | | (400.93) | | 12.87 |
| Cash generated from operations | | | | (40.34) |
| Taxes paid (net) | | (121.39) | ŀ | (27.47) |
| Net Cash from operating activities | | (522.32) | | (27.47) |
| (B) Cash flow from investment activities: | | | | |
| Interest on Fixed Deposit | 0.09 | ł | 0.17 | |
| Outflow on Acquisition of subsidiary | - | | - | |
| Proceeds from sale of Property Plant and Equipment | - | | - | |
| Acquisition of Property Plant and Equipment including CWIP | (37.65) | | (6.85) | |
| Acquisition of Property Plant and Equipment including CWIF | (37.03) | (37.56) | 10.007 | (6.68) |
| Net cash from investment activities | | (37.30) | 1 | |
| (C) Cash flow from financing activities: | | | | |
| Cash inflow from Availing Bank OD (Net) | l | 1 | | |
| Proceeds/(Repayement) of Short Term Borrowings | 802.16 | | 0.14 | |
| | (5.09) | | | |
| Repayment of vehicle loan | (3.03) | | | |
| Cash flow from availing new Property loan | (216.38) | | (12.92) | |
| Repayment of Long Term Borrowings | | | (10.95) | |
| Finance cost paid | (43.42) | | (24.63) | |
| Dividend Paid | (3.67) | 533.60 | (24.03) | (48.36) |
| Net cash from financing activities | | 533.00 | 1 | (46.30) |
| Net increase in cash and cash equivalent (A + B + C) | | (26.28) | | (82.52) |
| Net increase in cash and cash equivalent | | 1 | | |
| Cook and each equivalents opening halance | | 60.41 | | 113.38 |
| Cash and cash equivalents opening balance | 1 | 34.13 | | 30.86 |
| Cash and cash equivalents closing balance | | | | |
| Net decrease in cash and bank balance | | (26.28) | | (82.52 |



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CIN: L74999MH2015PLC263148

Notes to standalone Financial Results

- The above results for the half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th November, 2024 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.
- 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 preceding half year ended 31st March, 2024, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended 31st March 2024 and year-to date unaudited figures upto the end of 30th September, 2023 which was subjected to Limited Review by the Statutory auditors.
- Company has identified 2 primary reportable business segment as per AS-17 "Segment Reporting" i.e Engineering tools including its related services and trading of Metals. The said details are given in Consolidated Finacials Results.
- During the Half year, the Company declared dividend of Rs 0.45/- per equity share for the financial year 2023-24 aggregating to Rs 27.71 Lakhs as approved by the shareholders of the Company at the AGM held on 20th September, 2024. The said dividend was recommended by the Board of Directors of the Company at its meeting held on 8th May, 2024.
- The Shareholders of the company in the Annual General Meeting held on 20th September, 2024 approved the issuance of bonus shares in the ratio 1:1 as recommended by board of directors in their meeting held on 17th August, 2024. Consequently, the company has allotted 61,56,960 bonus shares on 7th October, 2024. Earnings per Share for the half year ended 30th September 2024 and restated Earnings per share for earlier comparitive periods are reported factoring the said issuance of bonus shares.
- 7 Figures for the previous periods are regrouped / reclassified wherever necessary, to make them comparable.
- 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

Mr. Nipul Hirji Keniya Managing Director

DIN: 03087659 Place: Mumbai

Date 13th November 2024

* MUMBAI *

CHARTERED ACCOUNTANTS

RAJENDRA & CO. CHARTERED ACCOUNTANTS

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

Independent Auditor's Review Report on the Half Yearly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

REVIEW REPORT

To The Board of Directors Of

BOMBAY METRICS SUPPLY CHAIN LIMITED

- We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of BOMBAY METRICS SUPPLY CHAIN LIMITED (the "Parent") which includes its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the half year ended September 30, 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 ("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 Parent Company's management and approved by the Parent's 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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.

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.

4. The statement includes the result of following entities:

| Sr No. | Name of entity | Relationship |
|-----------|-------------------------------------|----------------------------|
| 1 | Bombay Metrics Supply Chain Limited | Parent Company |
| 2 | Metrics Vietnam Company Limited | Wholly Owned Subsidiary |



RAJENDRA & CO. CHARTERED ACCOUNTANTS

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

- 5. The Statement also includes financial results of a subsidiary, whose financial statements reflect total assets of Rs. 23.05 Lakhs as at June 30, 2024, total revenues of Rs. 95.89 Lakhs and total net profit after tax of Rs. 13.72 Lakhs for the half year ended June 30, 2024 and net Cash inflow Rs. 5.19 lakhs for half year ended June 30, 2024, as considered in the Statement, in respect of Subsidiary, whose financial statements have not been reviewed by us. These management certified financial results are unaudited and have been furnished to us and our opinion on the Consolidated Financial Statements, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unaudited financial results.
- 6. 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 aforesaid Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, 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.

ERED ACCOUN

For Rajendra & Co.

Chartered Accountants Firm Registration No 108355W

Akshay Shah

Partner

Membership Number: 103316

UDIN: 24103316 BKBNFS4257

Place: Mumbai

Date: November 13, 2024



CIN: L74999MH2015PLC263148

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BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Consolidated Financial Results for the half year ended 30th September, 2024

(Rs in Lakh, except earnings per share)

| | | Year Ended | | | | | |
|-----|--|----------------------|--|----------------------|-----------------------|--|--|
| Sr. | | DI DI | Half Year Ended 20 Sep'24 (Reviewed) 31st Mar'24 30 Sep'23 (Reviewed) | | | | |
| No | Particulars | 30 Sep'24 (Reviewed) | Refer note 3 below | 30 Sep 25 (Reviewed) | 31st Mar'24 (Audited) | | |
| | 7.5 | | Keter note 3 below | | | | |
| - | Income | | | | | | |
| 1 | Revenue from operations | | | 1 255 05 | 8,650.91 | | |
| 1 - | (a) Revenue from Operations | 4,859.15 | 4,383.95 | 4,266.96 | 53.53 | | |
| 1 | (b) Other Income | 60.49 | 11.89 | 41.64 | 8,704.44 | | |
| 1 | Revenue from Operations | 4,919.64 | 4,395.84 | 4,308.60 | 8,704.44 | | |
| 1 | nevenue nom operation | | | | | | |
| 2 | Expenses | | | 2 424 01 | 6.830.15 | | |
| 1- | (a) Purchases of stock-in- trade | 3,538.82 | 3,395.23 | 3,434.91 58.88 | 22.40 | | |
| | (b) Changes in inventories of stock-in-trade | (16.01) | (36.48) | 201.64 | 428.34 | | |
| 1 | (c) Employee benefit expenses | 223.04 | 226.70 | 34.01 | 69.41 | | |
| 1 | (d) Depreciation and amortisation expense | 66.99 | 35.40 | 10.95 | 22.56 | | |
| | (e) Finance Costs | 48.06 | 11.61 | 443.89 | 879.21 | | |
| 1 | (f) Other expenses | 840.13 | 435.32 | 4,184.28 | 8,252.06 | | |
| | Total expenses | 4,701.03 | 4,067.79 | 4,184.28 | 0,232.65 | | |
| 1 | | | | 124.33 | 452.38 | | |
| 3 | Profit / (loss) before tax (1-2) | 218.61 | 328.05 | 124.33 | 152.50 | | |
| 1 | | | | | | | |
| 4 | Tax expense | 54.00 | 96.00 | 30.00 | 126.00 | | |
| 1 | Current tax | 61.00 | (0.46) | (1.87) | | | |
| | Deferred tax | (5.96) | (5.81) | (2.0.) | (5.81) | | |
| 1 | Short / (Excess) Provision for tax | 55.04 | 89.72 | 28.13 | 117.86 | | |
| 1 | Total Tax Expense | 55.04 | 05.72 | 20.13 | | | |
| 1 | | 163.57 | 238.33 | 96.19 | 334.53 | | |
| 5 | Profit / (loss) for the period (3-4) | | 250.55 | | | | |
| 6 | | | | 1 | | | |
| 1 | note 5 below | | | 1.56 | 5.43 | | |
| | (a) Basic (in Rs.) | 1.33 | 3.87 | 0.78 | | | |
| 1 | (b) Basic - Restated (in Rs.) | NA NA | 1.94 | 0.78 | 880.86 | | |
| ١٤ | | | İ | | 000.00 | | |
| Ι, | | | | | | | |
| 1 | | | | | | | |
| - 1 | | | | | 1 | | |



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CHARTERED ACCOUNTANTS



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BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Consolidated Statement of Assets and Liabilities

(Rs. in lakhs)

| | | | (Rs. in lakhs | |
|------------|---|---|--|--|
| Sr. No. | | As at 30th September, 2024 (Reviewed) | As at 31st March, 2024 (Audited) | |
| A | EQUITY AND LIABILITIES | | (Filminou) | |
| 1 | Shareholders Funds :- | | | |
| | Share Capital | 615.70 | 615.70 | |
| | Reserves & Surplus | 1,016.23 | 880.86 | |
| | | 1,631.92 | 1,496.55 | |
| 2 | Non-Current Liabilities:- | | | |
| | Long-Term Borrowings | 7.01 | | |
| | Long Term Provisions | 7.91 | 205.42 | |
| | | 15.01 22.92 | 10.46 | |
| | | 22.92 | 215.87 | |
| 3 | Current Liabilities :- | | | |
| | Short-Term Borrowings | 999 69 | 172 | |
| | Trade Payables | 888.68 | 110.48 | |
| | -Micro and Small Enterprises | 248.86 | 240.44 | |
| | -Others | 2,889.67 | 348.14 | |
| | Other Current Liabilities | 65.50 | 2,271.53 | |
| | Short-Term Provisions | 20.84 | 35.09 77.65 | |
| | | 4,113.55 | 2,842.89 | |
| | Total | 5,768.39 | | |
| В | ASSETS | 27.00.03 | 4,555.32 | |
| | Non-Current Assets | | | |
| | Property Plant & Equipments | | | |
| | Goodwill on Consolidation | 833.20 | 862.54 | |
| | Deferred Tax Assets (Net) | 38.13 | 38.13 | |
| | Long-Term Loans and Advances | 10.80 | 4.84 | |
| | Other non-current assets | 200.97 | 93.45 | |
| | 43500 | 14.11 | 15.02 | |
| | _ | 1,097.20 | 1,013.98 | |
| | Current Assets | | 1 | |
| | Inventories | 91.99 | 75.98 | |
| | Trade Receivables | 3,654.17 | 2,328.14 | |
| 1, | Cash and Cash Equivalents | 41.73 | 62.97 | |
| 1 | Bank Balances other Cash and Cash Equivalents | 25.04 | 2.03 | |
| | Short-Term Loans and Advances | 750.39 | 941.32 | |
| 1 | Other current Assets | 107.87 | 130.89 | |
| | | 4,671.19 | 3,541.34 | |
| | Total | 5,768.39 | 4,555.32 | |
| | | | 1/000102 | |
| | | | | |



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CIN: L74999MH2015PLC263148

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BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Consolidated Cash Flow Statement for the half year ended 30th September, 2024

(Rs. in lakhs)

| Sr. | (Rs. in lakins) | | | | |
|-----|---|----------------|----------------|--|--|
| 31. | David or Land | As at 30th | As at 30th | | |
| No. | Particulars | September 2024 | September 2023 | | |
| | | (Reviewed) | (Reviewed) | | |
| Α | CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| l | Net Profit / (Loss) Before Tax as per Statement of Profit and Loss | 218.61 | 124.33 | | |
| | Adjusted for: | | 124.00 | | |
| | Depreciation and Amortisation Expense | 66.99 | 34.01 | | |
| | Bad Debts | 00.99 | 34.01 | | |
| | Provision for Retirement Benefits | 7.01 | | | |
| | Export Receivable written off | 7.01 | 5.98 | | |
| | Foreign Exchange loss / (gain) | 48.85 | | | |
| | Finance Cost | (34.11) | (16.78) | | |
| | | 43.42 | 10.95 | | |
| | Sundry balances written back | (7.66) | (22.41) | | |
| | Interest on Fixed Deposit | (0.03) | (0.17) | | |
| | Operating Profit before Working Capital Changes Adjusted for: | | | | |
| | (Increase) / Decrease in Trade and other receivables | (1,148.80) | (576.28) | | |
| | (Increase) / Decrease in Inventories | (16.01) | 58.88 | | |
| | Increase / (Decrease) Trade payables & others liabilities | 532.90 | 409.72 | | |
| | (Increase) / Decrease in Long Term Loans & Other Assets | (106.60) | 3.83 | | |
| | | | 5.65 | | |
| | Cash Generated from Operations | (395.42) | 32.06 | | |
| | Taxes Paid (Net) | (121.39) | (40.34) | | |
| | Net Cash flow from / (used in) Operating Activities | (516.82) | (8.28) | | |
| | CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| | Interest on Fixed Deposit | 0.09 | 0.17 | | |
| | Acquisition of Property Plant and Equipment | (37.65) | (6.85) | | |
| | Net Cash flow from / (used in) Investing Activities | (37.56) | (6.68) | | |
| С | CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| | Proceeds/(Repayement) of Long Term Borrowings | (216.38) | (12.92) | | |
| | Repayment of vehicle loan | (5.09) | (12.32) | | |
| | Proceeds/(Repayement) of Short Term Borrowings | 802.16 | 0.14 | | |
| | Finance Cost | (43.42) | (10.95) | | |
| | Dividend Paid | (3.67) | (24.63) | | |
| | Net Cash Flow from / (used in) Financing Activities | 533.60 | (48.36) | | |
| | Net Increase / (Decrease) in Cash and Cash Equivalents $(A + B + C)$ | (20.77) | (63.33) | | |
| | Opening Balance of Cash and Cash Equivalents | 62.97 | 113.38 | | |
| | Add: Cash and cash equivalent on consolidation | - | 6.95 | | |
| | Add: Exchange Difference on translation of foreign currency cash and cash | (0.47) | 0.93 | | |
| | equivalents Closing Balance of Cash and Cash Equivalents | 41.73 | 57.00 | | |
| | Net Increase / (Decrease) in Cash and Cash Equivalents | (20.77) | (63.33) | | |



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BOMBAY METRICS SUPPLY CHAIN LIMITED CIN: L74999MH2015PLC263148

- Notes to consolidated Financial Results

 The above results for the half year ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 13th November, 2024 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.
- 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.
- The figures for the preceding half year ended 31st March, 2024, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended 31st March 2024 and year-to date unaudited figures upto the end of 30th September, 2023 which was subjected to Limited Review by the Statutory auditors.
- Holding Company has identified 2 primary separate reportable business segment as per AS 17 "Segment Reporting" ie. Engineering tools including its related services and trading of Metals. Segment wise details are as follows

| Particulars | Half Year Ended 30th September, 2024 | Half Year Ended 31st March, 2024 | Half Year Ended 30th September, 2023 | Year Ended 31st March, 2024 |
|---|--|--|--|-----------------------------------|
| PRIMARY SEGMENT (Business Segment) | | | | |
| Revenue | | 2 000 12 | 3.074.71 | 6.084.14 |
| Engineering tools and related services | 4.070.69 207.68 | 3.009.43 1.006.17 | 827.33 | 1.833.50 |
| Trading of Metals Others | 580.78 | 368.34 | | 733.27 |
| Inter Seament Revenue | Source | | - | |
| Total | 4.859.15 | 4.383.95 | 4.266.96 | 8.650.91 |
| Expenses | 2 245 40 | 2,382,31 | 2.685.21 | 5.067.53 |
| Engineering tools and related services | 3.316.18 | 984.50 | 808.58 | 1.793.08 |
| Trading of Metals Others | 445.41 | 193.75 | 259.49 | 453.24 |
| Inter Seament Expenses | | - | | - |
| Total | 3.963.69 | 3.560.56 | 3.753.28 | 7.313.85 |
| | | | | |
| Results Engineering tools and related services | 754.51 | 627.12 | 389.50 | 1.016.62 |
| Trading of Metals | 5.58 | | | 40.42 |
| Others | 135.37 | | | 280.03 |
| | 895.46 | 823.38 | 513.68 | 1.337.06 |
| Add: Unallocable Income -other income | 60.49 | 11.89 | 41.64 | 53.53 |
| Less: Unallocable expenses | 689.28 | | | 915.65 |
| Less: Finance Cost | 48.06 | | | 22.56 452.38 |
| Profit before Taxes | 218.61 55.04 | | | |
| Less : Tax Expenses Profit After Tax | 163.57 | | | |
| OTHER INFORMATION | | | | |
| SEGMENT ASSETS | | | | |
| Engineering tools and related services | 3.522.65 | | | 1.612.16 |
| Trading of Metals | 336.88 1.908.86 | | | |
| Uallocable Corporate Assets Total Assets | 5.768.39 | | | |
| SEGMENT LIABILITIES | | | | |
| Engineering tools and related services | 2.584.49 | | | |
| Trading of Metals | 2 102 05 | 107.66 | | |
| Uallocable Corporate Liabilities Total liabilities | 3.183.91 5.768.3 9 | | | |
| SECONDARY SEGMENT (Geographical Segment) | | | | |
| REVENUE | 1 | 1 | 827.33 | 1.839.34 |
| Within India | 207.68 4.651.47 | | | |
| Outside India | 4.859.15 | | | |
| ASSETS | | | 2 22 24 | 2 040 3 |
| Within India | 2.891.61 | | | |
| Outside India | 2.876.79 5.768.39 | | | |

- The Shareholders of the Company in the Annual General Meeting held on 20th September, 2024 approved the issuance of bonus shares in the ratio 1:1 as recommended by board of directors in their meeting held on 17th August, 2024. Consequently, the Company has allotted 61,56,960 bonus shares on 7th October, 2024. Earnings per Share for the half year ended 30th September 2024 and restated Earnings per Share for earlier comparative periods are reported factoring the said issuance of bonus shares.
- Figures for the previous periods are regrouped / reclassified wherever necessary, to make them comparable.
- 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

Nipul H. Keni Je. Mr. Nipul Hirji Keniya Managing Director Managing Director DIN: 03087659

Place: Mumbai Date: 13th November, 2024



