



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: 13.11.2024

To,

The National Stock Exchange of India Limited,

Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051.

NSE Symbol: BMETRICS

Sub: Outcome of Board Meeting held on November 13, 2024

Pursuant to the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform that the Board of Directors of the Company at their meeting held today i.e. 13.11.2024 have considered and approved the following:

1. The Unaudited Financial Results (Standalone and Consolidated) along with limited review report obtained from the statutory auditors for the half year ended 30th September, 2024.
2. Incorporation of a Subsidiary Company in the name of Bombay Metrics Metals Private Limited if approved by Central Registration Centre, Indian Institute of Corporate Affairs (IICA) by subscription of 8,000 (Eight Thousand) Equity shares of Rs. 10/- each in the paid-up share capital of the proposed Company and the proposed Company would be in the business of manufacturing, buying, selling, reselling, importing, exporting, transporting, storing, developing, promoting, marketing or supplying, trading, dealing in all types of Metals, Alloys including but not limited to steel alloys, aluminium alloys, copper alloys, and other ferrous and non-ferrous metal alloys and all types of castings, including but not limited to iron, steel, aluminium, and other metal castings, and to establish and run shops of CNC and VMC machines and to assemble and manufacture industrial machinery, equipment, and components used in various industrial processes.

The subsidiary Company once incorporated will be a related party of the Company. However, the Promoters/ Promoter group/ group companies do not have any interest.

The details required as required under Regulation 30 of the SEBI (LODR) Regulations, 2015 read with SEBI Circular No. SEBYHO/CFD/CFD-PoD-I/P/CIR/2023/123 dated 13 July 2023 are given in the enclosed Annexure I.

The Board Meeting commenced at 05.50 P.M. and concluded at 07.10 P.M.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully,

For Bombay Metrics Supply Chain Limited

Karishma Waghela

Company Secretary and Compliance officer



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Annexure I

Incorporation of a Subsidiary Company:

Sr. no.	Particulars	Details
a)	name of the target entity, details in brief such as size, turnover etc.;	<p>A New Company shall be incorporated as a Subsidiary of Bombay Metrics Supply Chain Limited ("Company").</p> <p>An application for the reservation of the name of the proposed Subsidiary Company shall be made with Central Registration Centre, Indian Institute of Corporate Affairs (IICA) in due course of time.</p>
b)	whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	<p>The Subsidiary once incorporated will be related party of the Company.</p> <p>Save and except mentioned above, the Promoter/Promoter Group/ Group Companies are not interested in the Transaction.</p> <p>Subscription of Shares is on Arm's Length Price.</p>
c)	industry to which the entity being acquired belongs;	Manufacturing, buying, selling, reselling, importing, exporting, transporting, storing, developing, promoting, marketing or supplying, trading, dealing in all types of Metals, Alloys.
d)	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The Subsidiary once incorporated shall carry out business in the field of manufacturing, buying, selling, reselling, importing, exporting, transporting, storing, developing, promoting, marketing or supplying, trading, dealing in all types of Metals, Alloys.
e)	brief details of any governmental or regulatory approvals required for the acquisition;	Necessary regulatory approval / compliance for incorporating a Subsidiary will be obtained / carried out.
f)	indicative time period for completion of the acquisition;	The application for the process of incorporation of the subsidiary will be filed and will be completed subject to approvals from the relevant authorities including but not limited to the Registrar



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		of Companies.
g)	consideration - whether cash consideration or share swap or any other form and details of the same;	INR 80,000 80% Subscription to the Paid-up share capital of Proposed Subsidiary in cash
h)	cost of acquisition and/or the price at which the shares are acquired;	At face value per share
i)	percentage of shareholding / control acquired and / or number of shares acquired;	80% Subscription to the Paid-up share capital of Proposed Subsidiary in cash
j)	brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	Not Applicable as the Subsidiary is yet to be incorporated
k)	Country in which the entity is incorporated	India
l)	Any other significant information (in brief);	This disclosure has been based on Board approval; however, the incorporation of Subsidiary is subject to approval of competent authorities.

For Bombay Metrics Supply Chain Limited

Karishma Waghela
Company Secretary and Compliance officer

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

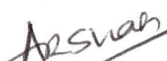
REVIEW REPORT

To The Board of Directors Of

BOMBAY METRICS SUPPLY CHAIN LIMITED

1. 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: 24103316BKBNFR6208
Place: Mumbai
Date: November 13, 2024





BOMBAY METRICS SUPPLY CHAIN LIMITED

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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)					
Sr. No.	Particulars	Half Year Ended		Year Ended	
		30 Sep'24 (Reviewed)	31 Mar'24 (refer note 3 below)	30 Sep'23 (Reviewed)	31 Mar'24 (Audited)
1	Income				
	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
2	Expenses				
	(a) Purchases of stock-in- trade	3,538.82	3,395.24	3,434.91	6,830.15
	(b) Changes in inventories of stock-in-trade	(16.01)	(36.48)	58.88	22.40
	(c) Employee benefit expenses	166.37	197.32	165.65	362.97
	(d) Depreciation and amortisation expense	66.99	35.40	34.01	69.41
	(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
3	Profit / (loss) before tax (1- 2)	204.89	347.34	109.25	456.60
4	Tax expense				
	Current tax	61.00	96.00	30.00	126.00
	Deferred tax	(5.96)	(0.46)	(1.87)	(2.33)
	Short / (Excess) Provision for tax	-	(5.81)	-	(5.81)
	Total Tax Expense	55.04	89.73	28.13	117.86
5	Profit / (loss) for the period (3- 4)	149.85	257.61	81.12	338.74
6	Earnings per share (Face value of Rs 10) - Refer note 5 below				
	(a) Basic (in Rs.)	1.22	4.18	1.32	5.50
	(b) Basic - restated (in Rs.)	NA	2.09	0.66	2.75
7	Reserves excluding revaluation reserves				885.06



Nipul H Keniya





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BOMBAY METRICS SUPPLY CHAIN LIMITED			
CIN: L74999MH2015PLC263148			
Standalone Statement of Assets and Liabilities			
(Rs. in lakhs)			
Sr. No.	Particulars	As at 30th September, 2024	As at 31st March, 2024
A	EQUITY AND LIABILITIES		
	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
3	Current Liabilities :-		
	Short-Term Borrowings	888.68	110.48
	Trade Payables		
	-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
		4,106.76	2,841.47
	Total (1 + 2 + 3)	5,752.58	4,558.10
B	ASSETS		
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-Current Investments	45.38	45.38
	Deferred Tax Assets (Net)	10.80	4.84
	Long-Term Loans and Advances	200.97	93.45
	Other non-current assets	14.11	15.02
		1,104.45	1,021.23
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



Nipul H Kaniya





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

(Rs. in lakhs)

Particulars	For the period ended		For the period ended	
	30-09-2024		30-09-2023	
(A) Cash flow from operating activities:				
Net Profit before Tax		204.89		109.25
Adjustments for:				
Depreciation	66.99		34.01	
Bad debts	-		-	
Provision for Retirement Benefits (net of payment)	7.01		5.98	
Export receivable written off	48.85			
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		329.36		120.83
Adjustments for changes in Working Capital				
(Increase) / Decrease in Trade and other receivables	(1,135.19)		(575.73)	
(Increase) / Decrease in Inventories	(16.01)		58.88	
Increase / (Decrease) Trade payables & others liabilities	527.51		405.06	
(Increase) / Decrease in Long Term Loans & Other Assets	(106.60)	(730.29)	3.83	(107.96)
Cash generated from operations		(400.93)		12.87
Taxes paid (net)		(121.39)		(40.34)
Net Cash from operating activities		(522.32)		(27.47)
(B) Cash flow from investment activities:				
Interest on Fixed Deposit	0.09		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)	
Net cash from investment activities		(37.56)		(6.68)
(C) Cash flow from financing activities:				
Cash inflow from Availing Bank OD (Net)				
Proceeds/(Repayment) of Short Term Borrowings	802.16		0.14	
Repayment of vehicle loan	(5.09)			
Cash flow from availing new Property loan	-			
Repayment of Long Term Borrowings	(216.38)		(12.92)	
Finance cost paid	(43.42)		(10.95)	
Dividend Paid	(3.67)		(24.63)	
Net cash from financing activities		533.60		(48.36)
Net increase in cash and cash equivalent (A + B + C)		(26.28)		(82.52)
Net increase in cash and cash equivalent				
Cash and cash equivalents opening balance		60.41		113.38
Cash and cash equivalents closing balance		34.13		30.86
Net decrease in cash and bank balance		(26.28)		(82.52)



Nipul H. Keni J.



BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN: L74999MH2015PLC263148

Notes to standalone Financial Results

- 1 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.
- 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 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.
- 4 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 Financials Results.
- 5 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.
- 6 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.
- 7 Figures for the previous periods are regrouped / reclassified wherever necessary, to make them comparable.
- 8 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

Niput Hirji Keniya
Mr. Niput Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date 13th November 2024



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

1. 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.

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

Akshay

Akshay Shah

Partner

Membership Number: 103316

UDIN: 24103316BKBNFS4257

Place: Mumbai

Date: November 13, 2024





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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)					
Sr. No.	Particulars	Half Year Ended		Year Ended	
		30 Sep '24 (Reviewed)	31st Mar'24 Refer note 3 below	30 Sep'23 (Reviewed)	31st Mar'24 (Audited)
	Income				
1	Revenue from operations				
	(a) Revenue from Operations	4,859.15	4,383.95	4,266.96	8,630.91
	(b) Other Income	60.49	11.89	41.64	33.53
	Revenue from Operations	4,919.64	4,395.84	4,308.60	8,704.44
2	Expenses				
	(a) Purchases of stock-in-trade	3,538.82	3,395.23	3,434.91	6,830.15
	(b) Changes in inventories of stock-in-trade	(16.01)	(36.48)	58.88	22.40
	(c) Employee benefit expenses	223.04	226.70	201.64	428.34
	(d) Depreciation and amortisation expense	66.99	35.40	34.01	69.41
	(e) Finance Costs	48.06	11.61	10.95	22.56
	(f) Other expenses	840.13	435.32	443.89	879.21
	Total expenses	4,701.03	4,067.79	4,184.28	8,252.06
3	Profit / (loss) before tax (1-2)	218.61	328.05	124.33	452.38
4	Tax expense				
	Current tax	61.00	96.00	30.00	126.00
	Deferred tax	(5.96)	(0.46)	(1.87)	(2.33)
	Short / (Excess) Provision for tax		(5.81)		(5.81)
	Total Tax Expense	55.04	89.72	28.13	117.86
5	Profit / (loss) for the period (3-4)	163.57	238.33	96.19	334.53
6	Earnings per share (Face value of Rs 10)- Refer note 5 below				
	(a) Basic (in Rs.)	1.33	3.87	1.56	5.43
	(b) Basic - Restated (in Rs.)	NA	1.94	0.78	2.72
8	Reserves excluding revaluation reserves				880.86



Nipul H. Keni Jr.





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BOMBAY METRICS SUPPLY CHAIN LIMITED			
CIN: L74999MH2015PLC263148			
Consolidated Statement of Assets and Liabilities			
(Rs. in lakhs)			
Sr. No.	Particulars	As at 30th September, 2024 (Reviewed)	As at 31st March, 2024 (Audited)
A	<u>EQUITY AND LIABILITIES</u>		
1	<u>Shareholders Funds :-</u>		
	Share Capital	615.70	615.70
	Reserves & Surplus	1,016.23	880.86
		1,631.92	1,496.55
2	<u>Non-Current Liabilities:-</u>		
	Long-Term Borrowings	7.91	205.42
	Long Term Provisions	15.01	10.46
		22.92	215.87
3	<u>Current Liabilities :-</u>		
	Short-Term Borrowings		
	Trade Payables	888.68	110.48
	-Micro and Small Enterprises		
	-Others	248.86	348.14
	Other Current Liabilities	2,889.67	2,271.53
	Short-Term Provisions	65.50	35.09
		20.84	77.65
		4,113.55	2,842.89
	Total	5,768.39	4,555.32
B	<u>ASSETS</u>		
1	<u>Non-Current Assets</u>		
	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
		14.11	15.02
		1,097.20	1,013.98
2	<u>Current Assets</u>		
	Inventories	91.99	75.98
	Trade Receivables	3,654.17	2,328.14
	Cash and Cash Equivalents	41.73	62.97
	Bank Balances other Cash and Cash Equivalents	25.04	2.03
	Short-Term Loans and Advances	750.39	941.32
	Other current Assets	107.87	130.89
		4,671.19	3,541.34
	Total	5,768.39	4,555.32



N. Keniya





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 Cash Flow Statement for the half year ended 30th September, 2024			
(Rs. in lakhs)			
Sr. No.	Particulars	As at 30th September 2024 (Reviewed)	As at 30th September 2023 (Reviewed)
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	218.61	124.33
	Adjusted for:		
	Depreciation and Amortisation Expense	66.99	34.01
	Bad Debts	-	-
	Provision for Retirement Benefits	7.01	5.98
	Export Receivable written off	48.85	-
	Foreign Exchange loss / (gain)	(34.11)	(16.78)
	Finance Cost	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
	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)
B	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)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds/(Repayment) of Long Term Borrowings	(216.38)	(12.92)
	Repayment of vehicle loan	(5.09)	-
	Proceeds/(Repayment) 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 equivalents	(0.47)	
	Closing Balance of Cash and Cash Equivalents	41.73	57.00
	Net Increase / (Decrease) in Cash and Cash Equivalents	(20.77)	(63.33)



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" i.e. Engineering tools including its related services and trading of Metals. Segment wise details are as follows

Particulars	Half Year Ended	Half Year Ended	Half Year Ended	(Rs in Lakhs)
	30th September, 2024	31st March, 2024	30th September, 2023	Year Ended 31st March, 2024
PRIMARY SEGMENT (Business Segment)				
Revenue				
Engineering tools and related services	4,070.69	3,009.43	3,074.71	5,084.14
Trading of Metals	207.68	1,006.17	827.33	1,833.50
Others	580.78	368.34	364.93	733.27
Inter Segment Revenue	-	-	-	-
Total	4,859.15	4,383.95	4,266.96	8,650.91
Expenses				
Engineering tools and related services	3,316.18	2,382.31	2,685.21	5,067.53
Trading of Metals	207.10	984.50	608.58	1,793.08
Others	445.41	193.75	259.49	453.24
Inter Segment Expenses	-	-	-	-
Total	3,963.69	3,560.56	3,553.28	7,313.85
Results				
Engineering tools and related services	754.51	627.12	389.50	1,016.62
Trading of Metals	5.58	21.67	18.75	40.42
Others	135.37	174.59	105.44	280.03
Total	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	495.60	420.04	915.65
Less: Finance Cost	48.06	11.61	10.95	22.56
Profit before Taxes	218.61	328.05	124.33	452.38
Less: Tax Expenses	55.04	89.72	28.12	112.86
Profit After Tax	163.57	238.33	96.20	339.52
OTHER INFORMATION				
SEGMENT ASSETS				
Engineering tools and related services	3,522.65	1,612.16	1,454.98	1,612.16
Trading of Metals	336.88	655.43	785.01	655.43
Unallocable Corporate Assets	1,908.86	2,287.73	1,519.73	2,287.73
Total Assets	5,768.39	4,555.32	3,759.72	4,555.32
SEGMENT LIABILITIES				
Engineering tools and related services	2,584.49	2,510.59	1,537.22	2,510.59
Trading of Metals	-	107.66	163.66	107.66
Unallocable Corporate Liabilities	3,183.91	440.52	600.92	440.52
Total liabilities	5,768.39	3,058.77	2,501.80	3,058.77
SECONDARY SEGMENT (Geographical Segment)				
REVENUE				
Within India	207.68	1,012.01	827.33	1,839.44
Outside India	4,651.47	3,371.93	3,439.63	6,811.57
Total	4,859.15	4,383.95	4,266.96	8,650.91
ASSETS				
Within India	2,891.61	2,848.22	2,285.29	2,848.22
Outside India	2,876.79	1,707.10	1,474.42	1,707.10
Total	5,768.39	4,555.32	3,759.72	4,555.32

- 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 Keniya
Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date: 13th November, 2024

