BOHRA INDUSTRIES LIMITED

CIN: L24117RJ1996PLC012912

Registered Office: 301, Anand Plaza, University Road, Udaipur, Rajasthan 313001
Email id: bil@bohraindustries.com, Phone: +91-294-2429513; Fax: +91-294-2429515
Website: http://www.bohraindustries.com/

Date: **19.11.2024**

To
Department of Corporate Services,
National Stock Exchange of India Limited (NSE)
Exchange Plaza, C-1, Block G
Bandrakurla Complex,
Bandra, Mumbai-400051

Ref: Symbol: BOHRAIND, Bohra Industries Limited

Sub.: Outcome of the Meeting of Board of Directors held on 19th November, 2024 and Unaudited Financial Results (Standalone) for the quarter ended 30th September, 2024

Ref: Regulation 30 and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to Regulation 30 and Regulation 33 of the SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors at its meeting held on Tuesday, 19th November, 2024 has inter alia considered and approved the following:

1. The Un Audited Financial Results (Standalone) as per Indian Accounting Standards (Ind AS) along with Limited Review Report thereon for the quarter ended 30th September, 2024.

The Meeting of the Board of Directors commenced at 04:00 PM and concluded at 6:30 PM.

You are requested to kindly take the above information on record.

Thanking You

Yours Faithfully
For Bohra Industries Limited

Krishna Agarwal
Digitally signed by Krishna Agarwal
Date: 2024.11.19 18:36:08 +05'30'

Krishna Agarwal
Managing Director

VALAWAT & ASSOCIATES
CHARTERED ACCOUNTANTS

432-433 S.M. Lodha Complex
Shastri Circle , UDAIPUR - 313001
Phone: 0294-2414213/2413482
(M) 9414161934/ 9829044214
Mail: jj24163@gmail.com/valawat@yahoo.co.in

INDEPENDENT AUDTOR'S REVIEW REPORT ON THE QUARTERLY UNAUDITED STANDALONE INTERIM FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REQUIREMENT OF REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS
BOHRA INDUSTRIES LIMITED

We have reviewed the accompanying statement of Unaudited Standalone financial results of Bohra Industries Limited ("the Company") for the quarter and half year ended September 30,2024 ("the Statement") being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under section 133 of the Companies Act, 2013, and other accounting policies generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on these financial statements based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M/s Valawat & Associates,
Chartered Accountants,
(FRN: 003623C),

VALAWAT & ASSOCIATES * Chartered Accountants * UDAIPUR

Jinendra Jain
Partner
M. No. 072995
UDIN : 24072995BKAMVZ2326

Date : 19/11/2024

Branch Office: 701 – Lakschandi Heights Gokuldham , Goregaon (East) MUMBAI 400063
Phone: (M) 9950835928/ 8879520877 Mail: valawatpriyansh1@gmail.com

BOHRA INDUSTRIES LIMITED
CIN : L24117811996PLC012912
Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

CASH FLOW STATEMENT As at 30th September , 2024

Particulars	(Rs in Lakhs)	
	As at 30.09.2024	As at 31.03.2024
Cash Flow from Operating Activities		
Net Profit / (Loss) Before Tax	(126.50)	(278.75)
Adjustment For		
Depreciation	67.36	135.93
Interest and finance charge	-	0.01
Gross Interest received form Bank & others	-	-
Net Profit / (Loss) on sale / discard of Fixed Assets	-	-
Operating Profit / (Loss) Before Working Capital Changes	(59.14)	(142.81)
Adjustment For Working Capital Changes		
Trade & Other Receivables	-	38.00
Other Current Assets	2.66	(0.83)
Inventories	-	-.00
Trade Payables	(17.81)	12.90
Other Current Liabilities & Provisions	82.04	91.64
Other Long Term Provisions	-	(20.00)
Long Term Provisions	-	13.70
Cash Generated from Operations	7.75	(7.40)
Direct Tax (paid) / received	0.00	0.00
Net Cash from Operating Activities (A)	7.75	(7.40)
Cash Flow From Investing Activities		
Purchase / Addition of Fixed Assets	-	(0.23)
Sale of Fixed Assets	-	-
Increase / Adjustment in Capital Work in Progress	-	-
Capital Expenditure	-	-
Increase / Decrease in Investment	-	-
Interest received form Bank & others	-	-
Advance for Capital Goods	-	-
Cash from / (used in) Investment Activities (B)	-	(0.23)
Cash Flow From Financing Activities		
Proceeds from Unsecured Loan (Net)	(7.66)	3.40
Sold Investments	-.00	-.00
Proceeds from Bank Borrowings (Working Capital)	-.00	-.00
Money received towards Share Capital	-.00	-.00
Interest and finance charge Paid (Net)	-.00	(0.01)
Dividend paid		-
Net Cash Receipt / Used in Financing Activities (C)	(7.66)	3.39
Net increase / (-) decrease in cash & cash equivalents (A) + (B) + (C)	0.09	(4.24)
Cash & cash equivalents as on beginning of the year	0.49	4.73
Cash & cash equivalents as on end of year	**0.58**	**0.49**

For Bohra Industries Limited

Krishna Argawal
Managing Director
DIN :09402238

Place : Udaipur
Date: 19-11-2024

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BOHRA INDUSTRIES LIMITED
CIN : L24117811996PLC012912
Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

1. Statement of Assets and Liabilities

(₹ In Lakhs)

	PARTICULARS	As at September 30, 2024 Uuaudited	As at March 31, 2024 Audited
I	**ASSETS**		
	Non-current assets		
	(a) Property, plant and equipment	1,625.66	1,693.02
	(b) Capital work-in-progress	23.82	23.82
	(c) Other intangible assets		
	(d) Financial assets		
	(i) Investments	2.45	2.45
	(ii) Other financial assets	696.51	696.51
	(e) Deferred Tax Assets	2.93	2.93
	Total non-current assets	**2,351.37**	**2,418.73**
	Current assets		
	(a) Inventories	248.86	248.86
	(b) Financial assets		
	(i) Trade receivables	2,982.15	2,982.15
	(ii) Cash and cash equivalents		
	(iii) Bank balances other than (ii) above	0.58	0.49
	(iv) Other financial assets	384.65	385.12
	(c) Other current assets	35.55	37.75
	(d) Current tax assets (net)		
	Total current assets	**3,651.79**	**3,654.37**
	TOTAL ASSETS	**6,003.16**	**6,073.10**
II	**EQUITY AND LIABILITIES**		
	Equity		
	(a) Equity Share Capital	1,429.72	1,429.72
	(b) Other Equity	4,129.19	4,255.71
	Total equity	**5,558.91**	**5,685.43**
	Liabilities		
	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	48.23	55.89
	(b) Deferred tax liabilities (net)	-	-
	(c) Provisions	12.03	12.03
	(d) Other non current liabilities	10.00	10.00
	Total non-current liabilities	**70.26**	**77.92**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	32.05	49.86
	(iii) Other financial liabilities		
	(b) Provisions		
	(c) Current Tax Liabilities		
	(d) Other current liabilities and Provisions	341.93	259.89
	Total current liabilities	**373.98**	**309.75**
	Total liabilities	**444.24**	**387.67**
	TOTAL EQUITY AND LIABILITIES	**6,003.16**	**6,073.10**

For Bohra Industries Limited

Krishna Argawal
Managing Director
DIN :09402238

Place : Udaipur
Date: 19-11-2024

Scanned with CamScanner

BOHRA INDUSTRIES LIMITED
CIN : L24117RJ1996PLC012912
Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

Statement of Standalone audited Financial Results for the Quarter and Year ended 30th September, 2024

(₹ in lakhs, except per share data)

Sl No.	Particulars	Quarter ended on			Half Year Ended		Year Ended
		30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24
		Un audited	Un audited	Un Audited	Un Audited	Un Audited	Audited
I	Revenue from Operations	-	-	-	-	-	-
II	Other income	-	-	-	-	-	-
III	**Total Income (I+II)**	-	-	-	-	-	-
IV	**Expenses**						
a	Cost of materials consumed	-	-	-	-	-	-
b	Purchases of Stock-in-Trade	-	-	-	-	-	-
c	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-	-
d	Employee benefits expense	7.32	4.44	3.90	11.76	10.98	22.56
e	Finance costs	-	-	-	-	-	0.01
f	Depreciation and amortization expense	33.68	33.68	33.98	67.36	67.96	135.93
g	Excise duty	-	-	-	-	-	-
h	Other expenses	27.09	20.29	17.97	47.38	38.76	120.25
	Total expenses	68.09	58.41	55.85	126.50	117.70	278.75
V	**Profit/(loss) before exceptional items and tax (III- IV)**	(68.09)	(58.41)	(55.85)	(126.50)	(117.70)	(278.75)
VI	Exceptional items	-	-	-	-	-	-
VII	**Profit/(loss) before tax (V-VI)**	(68.09)	(58.41)	(55.85)	(126.50)	(117.70)	(278.75)
VIII	Tax expense	-	-	-	-	-	(21.03)
IX	**Profit/(loss) for the period (VII-VIII)**	(68.09)	(58.41)	(55.85)	(126.50)	(117.70)	(257.72)
X	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss						
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)						
XI	**Total Comprehensive Income for the period (IX+X)**						
XII	Paid up Equity Share Capital (Face Value of ₹ 10/- each)	14,29,71,520.00	14,29,71,520.00	14,29,71,520.00	14,29,71,520.00	14,29,71,520.00	14,29,71,520.00
XIII	Reserves (excluding revaluation reserve as shown in the balance sheet of the previous year) - Other equity						
XIV	Earnings Per Share (₹ 10/- each) (not annualised)	(0.48)	(0.41)	(0.39)	(0.88)	(0.82)	(1.80)
	(1) Basic (₹)						
	(2) Diluted (₹)						

Notes

1. The Company was acquired through CIRP Under the Insolvensy and Bankrupcy Code ,2016 vide resolution plan approved by National Company Law Tribunal (NCLT) Vide its order dated 13.10.2021. The resolution plan has been implemented.
2. The figures have been regrouped or re - classified whenever necessary.
3. The company operates under one segment only and therefore reporting under AS-17 (segment reporting) is not applicable.
4. The above unaudited financial results for the quarter and half year ended on 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 19th November, 2024.

For Bohra Industries Limited

Krishna Argawal
Managing Director
DIN :09402238

Place : Udaipur
Date: 19-11-2024

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