

BOTHRA METALS AND ALLOYS LIMITED

Room No 6A, Ground Floor, Bothra House, 5 Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi
Mumbai, Maharashtra-400002

Date: Nov 14, 2021

To,
The Corporate Relation Department
The Bombay Stock Exchange (SME Platform)
25th Floor P.J. Towers Dalal Street
Fort Mumbai- 400023

Subject: Intimation under Regulation 29 of SEBI (LODR) Regulations, 2015, for consideration and approval of the unaudited Financial Results of the Company for the half year ended 30th Sept, 2021

Ref: Scrip Code-535279, Scrip ID- BMAL

Dear Sir/Madam,


With reference to our previous communication dt 8.11.2021 on the above subject and pursuant to Regulation 29 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Interim Resolution Professional has considered and approved the Half Yearly Unaudited Financial Results as on 30th Sept 2021 in its today i.e. 14.11.2021 at 5.45PM.

In regard to the above, the undersigned is hereby submitting the following documents

- Approved Unaudited Financial Results of Company for the Half-Year ended 30th Sept 2021
- Limited Review Report issued by M/s Rajeev Sood and Co, Chartered Accountants, (Firm No. 552767), Statutory Auditors of the Company.

Kindly take the above information on record.

For Bothra Metals & Alloys Ltd.



Harish Kant Kaushik



As Interim Resolution Professional of Bothra Metals & Alloys Ltd.

Reg. No. IBBI/IPA-001/IP-P-01469/2018-2019/12340


Address: Flat No. 1904, Sapphire, Regency Towers, Kavesar,
Ghodbunder Road, Thane (W) – 400615

Email ID: irp.bothrametals@gmail.com

BOTHRA METALS AND ALLOYS LIMITED**CIN: L27100MH2001PLC133926****BALANCE SHEET AS AT 30th September, 2021**

	(Rupees)	
	For the Six Months Ended at	For the Year Ended
	As at 30.09.2021	As at 31.03.2021
<u>(1) Shareholder's Funds</u>		
(a) Share Capital	18,51,66,400	18,51,66,400
(b) Reserves and Surplus	50,24,088	80,52,152
<u>(2) Non- Current Liabilities</u>		
a) Long Term Borrowings	4,43,500	4,43,500
b) Deferred Tax Liabilities	38,71,851	38,71,851
c) Long- Term Provisions	26,71,944	26,71,944
<u>(3) Current Liabilities</u>		
(a) Short-Term Borrowings	54,98,70,259	54,98,70,259
(b) Trade Payables	3,19,31,925	3,19,31,925
(c) Other current Liabilities	2,63,37,051	2,49,77,317
(e) Short-Term Provisions	52,001	52,001
Total	80,53,69,018	80,70,37,348
<u>(1) Non-Current Assets</u>		
(a) Fixed Assets		
Tangible Assets	5,18,78,757	5,18,78,757
Capital Work in progress	91,588	91,588
(b) Non-current investments	5,59,278	5,59,278
(c) Long Term Loans & advances	4,04,03,452	4,04,30,506
(d) Other Non-Current Assets	0	0
<u>(2) Current Assets</u>		
(a) Inventories	4,78,739	13,01,800
(b) Trade Receivables	70,92,38,074	70,92,42,929
(c) Cash and cash equivalents	4,80,919	12,42,518
(d) Short-term loans and advances	22,09,223	22,60,983
(e) Other Current Assets	28,989	28,989
Total	80,53,69,018	80,70,37,348

For and on behalf of
BOTHRA METALS AND ALLOYS LIMITED
Under CIRP


Harish Kant Kaushik
Interim Resolution Professional
IBBI/IPA-001/IP-P-01469/2018-2019/12340



14.11.2021

BOTHRA METALS AND ALLOYS LIMITED**CIN: L27100MH2001PLC133926****STATEMENT OF PROFIT & LOSS FOR THE HALF YEAR ENDED ON 30th September, 2021**

	For the Six Months For the Period 01/04/2021 to 30/09/2021	(Rupees) For the Year Year ended 31.03.2021
Revenue from operations	8,66,380	3,19,83,030
Other Income	1,70,424	3,26,591
Total Revenue	10,36,804	3,23,09,621
Cost of Material Consumed	2,02,061	1,87,49,752
Purchase of traded goods	-	-
Changes in Inventories of Finished goods, traded goods and WIP	6,21,000	1,00,65,075
Employee Benefit Expense	3,10,000	9,45,993
Financial Costs	159	13,646
Depreciation and Amortization Expense	-	65,85,191
Other Expenses	29,31,648	87,41,212
Total Expenses	40,64,868	4,51,00,868
Profit before exceptional and extraordinary items and tax	(30,28,064)	(1,27,91,246)
Exceptional Items	-	-
Profit before extraordinary items and tax	(30,28,064)	(1,27,91,246)
Extraordinary Items	-	-
Profit before tax (VII - VIII)	(30,28,064)	(1,27,91,246)
Add: Mat Credit Entitlement	-	-
Tax Expense:	-	-
(1) Current tax	-	-
(2) Deferred tax	-	-
Profit/(Loss) from the period from continuing operations (A)	-30,28,064	-1,27,91,246
Discontinuing Operations	-	-
Profit/(Loss) From Discontinuing Operations (B)	-	-
Profit/(Loss) for the period (A+B)	-30,28,064	-1,27,91,246

For and on behalf of
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Harish Kant Kaushik
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14.11.2021

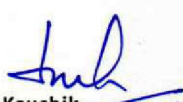
BOTHRA METALS AND ALLOYS LIMITED

CIN: L27100MH2001PLC133926

Cash Flow Statement for the period 1st April 2021 to 30th Sept 2021

Particulars	(Rupees)	
	For the Six Months For the period 01.04.2021 to	For the Year For the period 01.04.2020 to 31.03.2021
A. Cashflow from Operating Activities		
a. Net Profit / (Loss) before tax	(30,28,064)	(1,27,91,246)
Adjustment for:		
Depreciation	-	65,85,191
Finance Cost	160	13,646
b. Operating profit before working capital changes	(30,27,904)	(61,92,410)
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	4,854	24,16,836
(Increase) / Decrease in Loans & Advances	51,760	(1,22,516)
(Increase)/Decrease in Inventories	8,23,061	1,15,48,293
(Increase)/Decrease in other current asset	27,055	8,64,899
Increase / (Decrease) in Sundry Creditors	-	(1,02,55,843)
Increase/(Decrease) in Current Liabilities	13,69,734	18,67,156
c. Cash generated from Operations	(7,51,439)	1,26,415
Direct Taxes Paid	-	-
Corporate Dividend tax paid	-	-
Net Cash from operating activities	(7,51,439)	1,26,415
B. Cashflow from investing activities		
Purchase of fixed assets (including Capital Work in Progress)	-	-
Sale/Redemption/(purchase) of Current Investment (net)	-	50,000
Increase in Non - Current Investment	-	-
Net Cash from / (used in) investing activities	-	50,000
C. Cashflow from financing activities		
Proceeds from Long Term Borrowings	-	-
Repayment of Long-Term Borrowings	-	-
Increase/Decrease in Working Capital Facility (Net)	-	(5,37,585)
Finance Cost	(160)	(13,646)
Net Cash from (used in) financing activities	(160)	(5,51,231)
Net increase /(Decrease) in Cash and Cash equivalent: - [A+B+C]	(7,51,599)	(3,74,816)
Cash and Cash equivalent at beginning of the year	12,42,518	16,17,335
Cash and cash equivalent at the end of the year	4,90,918	12,42,518
(Cash and cash equivalent represent Cash and Bank Balances)		

For and on behalf of
BOTHRA METALS AND ALLOYS LIMITED-Under
CIRP


Harish Kant Kaushik
Interim Resolution Professional
IBBI/IPA-001/IP-P-01469/2018-2019/12340



14.11.2021



RAJEEV SOOD & CO.

Limited Review Report

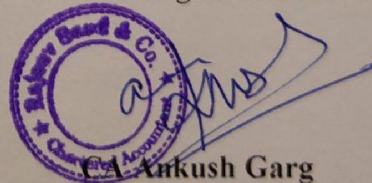
To
The Interim Resolution Professional (Under CIRP)
Bothra Metals and Alloys Limited

We have reviewed the accompanying statement of unaudited financial results of Bothra Metals and Alloys Limited, Mumbai for the Half Year ended on 30th September 2021 except for the disclosure regarding 'public Shareholding and 'Promoters and Promoters Group Shareholding' which have been traced from disclosure made by the management and have not been audited by us. This statement is responsibility of the company's Management however the Company is under Corporate Insolvency Resolution Process vide the order of the Hon'ble NCLT dated 06th July, 2020, as per provisions of the Insolvency and Bankruptcy Code, 2016 the responsibility for the statement is of the Interim Resolution Professional and has been approved by him. Our responsibility is to issued a report on this financial statement based on our review.

We conducted our review in accordance with the Standard on review Engagement (SRE)2410,"review of interim Financial information performed by an Independent Auditors of the entity" issued by institute of Chartered Accountants of India. This standard require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatements. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial date and thus provides less assurance than an audit. We have not performed an audit accordingly; we not express and 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 accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of clause in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rajeev Sood & Co.
CHARTERED ACCOUNTANTS
Firm Registration No 010478N



CA Ankush Garg
Partner

Membership No 552767

UDIN: - 21552767AAAABH9640

PLACE: Mohali

DATED: 14/11/2021

Branch Office : Shila Kipper, Mandi, Himachal Pradesh - 175001

Head Office : D-190, Sector-74, Phase 8B, Industrial Area, S.A.S. Nagar (Mohali), Punjab - 160071

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