

Bothra Metals & Alloys Ltd.

A House of Metals

CIN: L27100MH2001PLC133926

+91-(022) 49785309 | info@bothrametals.com | www.bothrametals.com

Registered Address: Office No. 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane,
Kalbadevi, Mumbai - 400002, Maharashtra, Bharat

To,
The Manager
Corporate Relationship Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001.

Scrip Code-535279, **Scrip ID**- BMAL

Sub: - Outcome of Board Meeting held today, i.e. 07th November, 2023

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e. have inter alia approved the following:

- The Unaudited Financial Results set out in compliance with applicable Accounting Standards for the Half-Year ended September 30, 2023 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 10:00 A.M. and concluded at 11:50 A.M.

The aforesaid results are also being disseminated on company's website at www.bothrametals.com.

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

Thanking You,

Yours Faithfully,

For Bothra Metals and Alloys limited

Sonu Singhal

Company Secretary Cum Compliance Officer

Membership No: F33059

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Sub: - Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Limited Review Report on financial results for the half year ended September 30, 2023 which are being sent herewith are unmodified and without any qualification.

Thanking You,

Yours Faithfully,

For Bothra Metals and Alloys limited



Sonu Singhal

Company Secretary Cum Compliance Officer

Membership No: F33059

Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

BALANCE SHEET AS AT 30th September, 2023

Registered Address : Office No 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi, Mumbai City - 400002, Maharashtra, Bharat

		For the Half Year Ended UnAudited	For the Year Ended Audited	For the Year Ended Audited
	Note No.	01.04.2023 to 30.09.2023	As at 31.03.2023	As at 31.03.2022
(1) Shareholder's Funds				
(a) Share Capital	2	18,51,66,400	18,51,66,400	18,51,66,400
(b) Reserves and Surplus	3 -	1,42,32,705 -	1,60,24,444	-46,95,907
(2) Non- Current Liabilities				
a) Long Term Borrowings	4	4,30,111	4,30,111	4,43,500
b) Deferred Tax Liabilities	12	28,01,622	28,01,622	38,71,851
c) Long- Term Provisions	5	27,10,164	27,10,164	26,71,944
(3) Current Liabilities				
(a) Short-Term Borrowings	6	18,53,77,029	22,02,87,490	54,98,70,259
(b) Trade Payables	7	41,18,696	41,18,696	3,19,31,925
(c) Other current Liabilities	8	1,69,71,640	24,12,277	2,89,69,893
(e) Short-Term Provisions	9	-	-	52,001
Total		38,33,42,957	40,19,02,316	79,82,81,865
(1) Non-Current Assets				
(1) Non-current assets				
(a) Property, plant and equipment and Intangible	10	4,07,47,195	4,19,38,265	4,52,93,566
(i) Property, plant and equipment - WIP		91,588	91,588	91,588
(b) Non-current investments	11	5,59,278	5,59,278	5,59,278
(c) Long Term Loans & advances	13	3,90,41,747	4,06,95,330	4,04,24,101
(d) Other Non-Current Assets		-	-	-
(2) Current Assets				
(a) Inventories	14	-	-	0
(b) Trade Receivables	15	29,77,23,528	31,80,20,818	70,92,37,628
(c) Cash and cash equivalents	16	17,36,037	5,97,037	3,29,503
(d) Short-term loans and advances	17	34,35,161	-	22,09,223
(e) Other Current Assets	18	8,422	-	1,36,978
Total		38,33,42,957	40,19,02,316	79,82,81,865

Notes referred above from integral part of Balance Sheet

Significant Accounting Policies and General notes are given in Note No.

For and on behalf of the Board of Directors

Sunderlal L Bothra
Managing Director

DIN : 00737982

Date : 07th November, 2023

Place : Mumbai



Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

STATEMENT OF PROFIT & LOSS FOR THE PERIOD HALF ENDED ON 30th September, 2023

Registered Address : Office No 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi, Mumbai City - 400002, Maharashtra, Bharat

Note No.	For the Half Year Ended UnAudited	For the Year Ended Audited	For the Half Year Ended Unaudited	For the Half Year Ended Unaudited
	01.04.2023 to 30.09.2023	As at 31.03.2023	01.10.2022 to 31.03.2023	01.04.2022 to 30.09.2022
Revenue from operations	19	12,32,40,500	-	-
Other Income	20	1,05,493	30,66,68,291	3,00,571
Total Revenue		12,33,45,993	30,66,68,291	3,00,571
Cost of Material Consumed	21	11,24,13,784	-	-
Purchase of traded goods		-	-	-
Changes in Inventories of Finished goods, traded goods and WIP	22	-	-	-
Employee Benefit Expense	23	1,53,500	21,822	21,822
Financial Costs	24	55,67,658	1,26,84,990	1,26,84,978
Depreciation and Amortization Expense	10	13,09,714	33,20,568	33,20,568
Other Expenses	25	21,09,598	30,30,39,677	29,93,679
Total Expenses		12,15,54,254	31,90,67,057	29,93,691
Profit before exceptional and extraordinary items and tax		17,91,739	(1,23,98,766)	(97,05,647)
Exceptional Items		0	0	(26,93,120)
Profit before extraordinary items and tax		17,91,739	(1,23,98,766)	(97,05,647)
Profit before tax (VII - VIII)		17,91,739	(1,23,98,766)	(97,05,647)
Add: Mat Credit Entitlement		-	-	(26,93,120)
Tax Expense:				
(1) Current tax		-	-	-
(2) Deferred tax		-	10,70,229	10,70,229
Profit/(Loss) from the period from continuing operations (A)		17,91,739	-1,13,28,537	-86,35,418
Discontinuing Operations				
Profit/(Loss) From Discontinuing Operations (B)				
Profit/(Loss) for the period (A+B)		17,91,739	-1,13,28,537	-86,35,418
Earnings Per Share	26			
(1) Basic		0.10	-0.61	-0.47
(2) Diluted		0.10	-0.61	-0.15

Notes referred above from Integral part of Balance Sheet
Significant Accounting Policies and General notes are given in Note No.

For and on behalf of the Board of Directors

Sunderlal L Bothra
Managing Director
DIN : 00737982
Date : 07th November, 2023
Place : Mumbai



Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

Cash Flow Statement for the period 1st April 2023 to 30th September 2023

Registered Address : Office No 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi, Mumbai City - 400002, Maharashtra, Bharat

Particulars	For the Half Year Ended UnAudited	For the Year Ended Audited
	01.04.2023 to 30.09.2023	01.04.2022 to 31.03.2023
A. Cashflow from Operating Activities		
a. Net Profit / (Loss) before tax	17,91,739 -	1,23,98,766
Adjustment for:		
Depreciation	13,09,714	33,20,568
Finance Cost	55,67,658	1,26,84,990
b. Operating profit before working capital changes	86,69,111	36,06,792
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	2,02,97,290	39,12,16,810
(Increase) / Decrease in Loans & Advances	- 34,35,161	22,09,223
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in other current asset	16,45,161 -	1,34,250
Increase / (Decrease) in Sundry Creditors	- -	2,78,13,229
Increase/(Decrease) in Current Liabilities	1,45,59,363 -	2,76,55,015
c. Cash generated from Operations	4,17,35,764	34,14,30,331
Direct Taxes Paid/deferred tax	-	10,70,229
Direct Taxes Paid	-	-
Corporate Dividend tax paid	-	-
Net Cash from operating activities	4,17,35,764	34,25,00,560
B. Cashflow from Investing activities		
Purchase of fixed assets (including Capital Work in Progress)	- 1,18,644	34,731
Sale/Redemption/(purchase) of Current Investment (net)	-	-
Increase in Non - Current Investment	-	-
Net Cash from / (used in) investing activities	- 1,18,644	34,731
C. Cashflow from financing activities		
Proceeds from Long Term Borrowings		
Repayment of Long-Term Borrowings		
Increase/Decrease in Working Capital Facility (Net)	- 3,49,10,461 -	32,95,82,769
Finance Cost	- 55,67,658 -	1,26,84,990
Net Cash from (used in) financing activities	- 4,04,78,119 -	34,22,67,759
Net Increase / (Decrease) in Cash and Cash equivalent:- [A+B+C]	11,39,000	2,67,532
Cash and Cash equivalent at beginning of the year	5,97,037	3,29,503
Cash and cash equivalent at the end of the year	17,36,037	5,97,037
(Cash and cash equivalent represent Cash and Bank Balances)		

Notes :-

1. Significant Accounting Policies and General notes are given in Note No.

For and on behalf of the Board of Directors




Sunderlal L Bothra
Managing Director

DIN : 00737982

Date : 07th November, 2023

Place : Mumbai



**SSRV & ASSOCIATES
CHARTERED ACCOUNTANTS**

OFFICE NO. 10-11, 44, MANAK HOUSE, C.P. TANK ROAD, NEAR GULALWADI
CIRCLE, MUMBAI- 400 004. PHONE 022-66362654 WWW.SSRV.IN
E.mail-satyen.ca@gmail.com

**Auditor's Report on Half Yearly Financial Results to Date results of the Issuer
Pursuant to the Clause 43 of the Listing Agreement**

To,
Board of Directors,
Bothra Metals & Alloys Ltd.,
Mumbai, Maharashtra

We have reviewed the accompanying unaudited balance sheet of M/s Bothra Metals And Alloys Limited as of September 30, 2023, and the related unaudited statements of income, comprehensive income, changes in stockholders' equity, and cash flows for the Half year then ended. This review was conducted in accordance with the standards for review engagements issued by the Public Company Accounting Oversight Board.

A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards (GAAS) and, accordingly, does not provide a basis for expressing an opinion on the financial statements. Our procedures included inquiries of management and analytical procedures applied to financial data. We did not perform any procedures to corroborate management's responses or assess the reasonableness of the underlying accounting records.

Based on our review, we are not aware of any material modifications that should be made to the unaudited financial statements in order for them to be in accordance with generally accepted accounting principles.

This report is intended for the information and use of the BOD and is not intended to be and should not be used by anyone other than these specified parties.

For SSRV & Associates,

Chartered Accountants
(ICAI Firm Reg. No. 135901W)


(SATYENDRA S. SAHU)*

Partner

(M. No. 126823)

Place: Mumbai

Date: 07.11.2023

