

# 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/>

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Date: 14.11.2022

To  
The Manager  
**Listing Department**  
National Stock Exchange of India Ltd Mumbai  
Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block, Bandra-Kurla  
Complex, Bandra (E), Mumbai

Dear Sir/Madam

**Ref: Scrip ID: BOHRAIND, Bohra Industries Limited**

**Sub: Outcome of Meeting of the Board of Directors pursuant to Regulation 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 30 and other applicable regulations of SEBI (LODR) Regulations, 2015, this is to inform you that the Board of Directors of the Company in its meeting held on Monday, 14<sup>th</sup> November, 2022 has inter-alia considered and approved the unaudited Financial Results (Standalone) under IND AS for the quarter ended 30<sup>th</sup> September, 2022.

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, please find enclosed unaudited Financial Results as per Indian Accounting Standards (Ind AS) along with limited review report for the quarter ended 30<sup>th</sup> September, 2022.

The Meeting of Board of Directors was commenced at 02:00 p.m. and concluded at 03:30 p.m.

Thanking You

Yours sincerely,

**For Bohra Industries Limited**

KRISHNA Digitally signed  
by KRISHNA  
AGARWA AGARWAL  
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Krishna Agrawal  
(Managing Director)

**Statement of Un audited Financial Results for Half Year Ended 30th September , 2022**

(₹ In lakhs, except per share data)

Sl No.	Particulars	Half Year Ended			Year Ended
		30-Sep-22	31-Mar-22	30-Sep-21	31-Mar-22
		Un audited	Un Audited	Un audited	Audited
I	Revenue from Operations	-	-	-	-
II	Other income	-	-	-	-
III	<b>Total Income (I+II)</b>	-	-	-	-
IV	<b>Expenses</b>				
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	13.50	33.61	13.62	47.23
e	Finance costs	-	-	-	-
f	Depreciation and amortization expense	63.48	69.17	71.68	140.85
g	Excise duty	-	-	-	-
h	Other expenses	58.17	38.59	51.37	89.96
	<b>Total expenses</b>	<b>135.15</b>	<b>141.37</b>	<b>136.67</b>	<b>278.04</b>
V	<b>Profit/(loss) before exceptional items and tax (III- IV)</b>	<b>(135.15)</b>	<b>(141.37)</b>	<b>(136.67)</b>	<b>(278.04)</b>
VI	Exceptional items				
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(135.15)</b>	<b>(141.37)</b>	<b>(136.67)</b>	<b>(278.04)</b>
VIII	Tax expense		(15.98)	-	(15.98)
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>(135.15)</b>	<b>(125.39)</b>	<b>(136.67)</b>	<b>(262.06)</b>
X	<b>Other Comprehensive Income</b> (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	<b>Total Comprehensive Income for the period (IX+X)</b>				
XII	Paid up Equity Share Capital (Face Value of ₹ 10/- each)	10,29,71,520.00	10,29,71,520.00	15,24,10,130.00	10,29,71,520.00
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)	(1.31)	(1.22)	(0.90)	(2.54)
	(1) Basic (₹ )				
	(2) Diluted (₹ )				

- Notes
- The Company was acquired through CIRP Under the Insolvency and Bankruptcy Code, 2016 vide resolution plan approved by National Company Law Tribunal (NCLT) vide its order dated 13.10.2022. The resolution plan is under implementation stage under guidance of Monitoring Committee.
  - The figures have been regrouped or re-classified whenever necessary.
  - The figures for the half year ended March 31, 2022 are the respective balancing figures between the figures for the year ended March 31, 2022 and the figures for the half year ended September 30, 2021.
  - The company operates under one segment only and therefore reporting under AS-17 (segment reporting) is not applicable.

Place : Udaipur  
Date: 14.11.2022

For Bohra Industries Limited

KRISHNA AGARWAL Digitally signed by KRISHNA AGARWAL  
Date: 2022.11.14 14:45:10 +05'30'

Managing Director  
DIN :01128799

1. Statement of Assets and Liabilities

(₹ In Lakhs)

PARTICULARS	As at September 30, 2022	As at March 31, 2022
	Un audited	Audited
<b>I ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1,902.77	1,966.26
(b) Capital work-in-progress	22.00	22.00
(c) Other intangible assets	-	-
(d) Financial assets		
(i) Investments	2.45	2.45
(ii) Other financial assets	-	-
(e) Other non-current assets	710.19	710.19
<b>Total non-current assets</b>	<b>2,637.41</b>	<b>2,700.90</b>
<b>Current assets</b>		
(a) Inventories	248.86	248.86
(b) Financial assets		
(i) Trade receivables	3,020.15	3,020.15
(ii) Cash and cash equivalents	-	-
(iii) Bank balances other than (ii) above	641.98	25.08
(iv) Other financial assets	388.06	385.76
(c) Other current assets	24.31	20.05
(d) Current tax assets (net)		
<b>Total current assets</b>	<b>4,323.36</b>	<b>3,699.90</b>
<b>TOTAL ASSETS</b>	<b>6,960.77</b>	<b>6,400.80</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,671.29	1,029.72
(b) Other Equity	3,254.53	3,389.68
<b>Total equity</b>	<b>4,925.82</b>	<b>4,419.40</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	263.27	205.00
(b) Deferred tax liabilities (net)	37.61	37.61
(c) Provisions	32.03	32.03
(d) Other non current liabilities	10.00	10.00
<b>Total non-current liabilities</b>	<b>342.91</b>	<b>284.64</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,421.00	1,421.00
(ii) Trade payables	31.71	36.42
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Current Tax Liabilities	-	-
(d) Other current liabilities	239.33	239.34
<b>Total current liabilities</b>	<b>1,692.04</b>	<b>1,696.76</b>
<b>Total liabilities</b>	<b>2,034.95</b>	<b>1,981.40</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6,960.77</b>	<b>6,400.80</b>

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CASH FLOW STATEMENT As at 30th September 2022

Particulars	(Rs in Lakhs)	
	As at 30.09.2022	As at 31.03.2022
<b>Cash Flow from Operating Activities</b>		
Net Profit / (Loss) Before Tax	(135.15)	(278.03)
<b>Adjustment For</b>		
Depreciation	63.48	140.85
Interest and finance charge	-	-0.00
Gross Interest received form Bank & others	-	-0.00
Net Profit / (Loss) on sale / discard of Fixed Assets		
Operating Profit / (Loss) Before Working Capital Changes	(71.67)	(137.18)
<b>Adjustment For Working Capital Changes</b>		
Trade & Other Receivables	-	1,412.12
Other Current Assets	(11.27)	106.89
Inventories	-	-0.00
Trade Payables	-	320.02
Other Current Liabilities & Provisions	(0.01)	(52.94)
Other Long Term Provisions	-	-0.00
Long Term Provisions	-	-0.00
<b>Cash Generated from Operations</b>	(82.95)	1,648.92
Direct Tax (paid) / received	0.00	0.00
<b>Net Cash from Operating Activities (A)</b>	(82.95)	1,648.92
<b>Cash Flow From Investing Activities</b>		
Purchase / Addition of Fixed Assets	-	-0.00
Sale of Fixed Assets	-	121.57
Increase / Adjustment in Capital Work in Progress	-	-0.00
Capital Expenditure	-	-0.00
Increase / Decrease in Investment	-	-0.00
Interest received form Bank & others	-	-0.00
Advance for Capital Goods	-	-0.00
<b>Cash from / (used in) Investment Activities (B)</b>	-	121.57
<b>Cash Flow From Financing Activities</b>		
Proceeds from Unsecured Loan (Net)	58.27	(2,264.95)
Sold Investments	-	1.00
Proceeds from Bank Borrowings (Working Capital)	-	(5,637.24)
Money received towards Share Capital	641.58	6,143.32
Interest and finance charge Paid (Net)	-	-0.00
Dividend paid	-	-
<b>Net Cash Receipt / Used in Financing Activities (C)</b>	699.84	(1,757.87)
Net increase / (-) decrease in cash & cash equivalents (A) + (B) + (C)	616.89	12.62
Cash & cash equivalents as on beginning of the year	25.08	12.46
<b>Cash &amp; cash equivalents as on end of year</b>	<b>641.97</b>	<b>25.08</b>

For and On Behalf of the Board of Directors

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by KRISHNA  
AGARWAL  
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Krishna Agarwal  
Managing Director  
DIN : 09402238

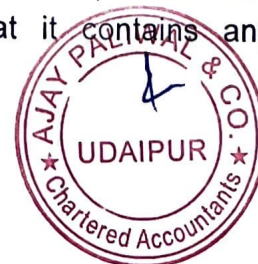
Place : Udaipur  
Date : 14.11.2022



Limited Review Report on the Unaudited Financial Results for the half year ended September 30,2022 Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements)

**TO ,**  
**THE BOARD OF DIRECTORS ,**  
**BOHRA INDUSTRIES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Bohra Industries Limited, Udaipur for the six months ended 30<sup>th</sup> September 2022 and Standalone un-audited statement of Assets & Liabilities as at September 30, 2022. This statement is the responsibility of the company's Management and has been approved by the management of the Company and taken on record by the Board of Directors on 14<sup>th</sup> November, 2022. Our Responsibility is to issue a report on these financial statements based on our review.
2. 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 and other review 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.
3. 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.



**AJAY PALIWAL & COMPANY**  
**CHARTERED ACCOUNTANTS**  
418, Teacher's Colony, Ambamata Scheme,  
Udaipur – 313001 (Rajasthan)  
Ph.: 0294 – 2430466, Mobile: +919414161477  
Email: ajayhaliwal@gmail.com



**Ajay Paliwal**  
B.Com., FCA, ISA(ICAI)

Our conclusion is not modified in respect of this matter.

For Ajay Paliwal & Co.  
Chartered Accountants  
FRN: 012345C

Ajay Paliwal  
Proprietor  
(Membership Number: 403290)

UDIN: 22403290BDBFXE7461

Place: Udaipur

Dated: November 14<sup>th</sup>, 2022



<sup>1</sup>The Company was acquired through CIRP under the Insolvency and Bankruptcy Code, 2016 vide resolution plan approved by National Company Law Tribunal (NCLT) vide its order dated 13.10.2021. The resolution plan is at an implementation stage under the guidance of the Implementation committee/ Monitoring Committee .