



BOMBAY METRICS SUPPLY CHAIN LIMITED

CIN : U74999MH2015PLC263148

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 • Email : nkeniya@bombaymetrics.com • www.bombaymetrics.com

Date: May 4, 2022.

To,
National Stock Exchange of India Limited,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (East),
Mumbai – 400051.

Respected Sir/ Madam,

Subject: Submission of Quick Result for Half Year and Year ended March 31, 2022.

Ref: *Bombay Metrics Supply Chain Limited*
Security ID : BMETRICS

With reference to above captioned subject matter and pursuant to Reg.30 of SEBI (Listing obligation and Disclosure Requirements), Regulations, 2015, the Board of Directors in their meeting held today, which commenced at 4.00 p.m. and concluded at 7.50 p.m. has considered, discussed and approved inter-alia the Audited Financial Results for the Half Year and Year ended March 31, 2022 and statement of Assets and Liabilities along with Statutory Audit Report which are enclosed herewith for reference purpose.

Kindly take the aforesaid on records.

Thanking you

Yours faithfully,

For Bombay Metrics Supply Chain Limited
(Formerly known as Bombay Metrics Supply Chain Private Limited)

Nipul Hirji Keniya
Nipul Hirji Keniya
Managing Director
DIN : 03087659.



Place: Mumbai.

RAJENDRA & CO.
CHARTERED ACCOUNTANTS

1311 Dalamal Tower 211 Nariman Point Mumbai 400021 Tel : 2285 5770 Fax : 2283 4243 E-mail : contact@rajendraco.com

Independent Auditors' Report on the Half-yearly and Year-to-Date Financial Results of the Company Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time

To
The Board of Directors of
BOMBAY METRICS SUPPLY CHAIN LIMITED
(FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of half-year and year-to-date financial results of **BOMBAY METRICS SUPPLY CHAIN LIMITED** (the "Company"), for the half-year and year-ended March 31, 2022 (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, as amended from time to time (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- a. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit, and other financial information of the Company for the half-year and year-ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013 as amended from time to time ("the Act").

Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



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In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

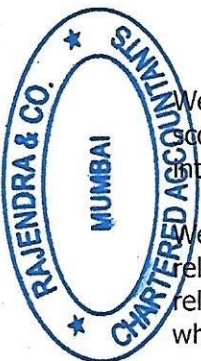
Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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Other Matter

The Statements includes the results for the half-year ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published year-to-date figures up to the First Half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. The Statement also includes the results for the half-year ended March 31, 2021 presented based on the information compiled by the management, which have not been subjected to audit or review by statutory auditors of the Company.

Our conclusion on the Statement is not modified in respect of above matter.

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

AR Shah

Akshay R. Shah
Partner

Membership No.103316
Mumbai

UDIN: 22103316 AIK JRN 9192

Date: May 4, 2022





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BOMBAY METRICS SUPPLY CHAIN LIMITED (FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

CIN: U74999MH2015PLC263148

Financial Results for half year and year ended 31st March, 2022

Sr. No.	Particulars	(Rs in Lakhs, except per share data)				
		Half Year Ended			Year Ended	
		31 Mar'22 (Refer note 3)	30 Sep'21 (Reviewed)	31 Mar'21 (Refer note 3)	31 Mar'22 (Audited)	31 Mar'21 (Audited)
1	Income					
	Revenue from operations					
	(a) Revenue from Operations	3,272.72	2,877.51	1,957.21	6,150.23	3,230.13
	(b) Other Income	45.16	7.56	0.41	52.73	11.08
	Revenue from Operations	3,317.88	2,885.07	1,957.62	6,202.96	3,241.21
2	Expenses					
	(a) Purchases of stock-in- trade	2,957.32	2,580.84	1,619.16	5,538.16	2,740.65
	(b) Changes in inventories of stock-in-trade	(151.28)	(11.15)	57.82	(162.43)	(39.56)
	(c) Employee benefit expenses	128.99	110.90	114.42	239.89	199.22
	(d) Depreciation and amortisation expense	12.70	4.64	5.37	17.34	8.33
	(e) Finance Costs	0.88	0.83	0.01	1.71	0.41
	(f) Other expenses	268.01	120.65	102.93	388.66	140.23
	Total expenses	3,216.62	2,806.71	1,899.72	6,023.34	3,049.28
3	Profit / (loss) before tax	101.26	78.36	57.90	179.62	191.94
4	Tax expense					
	Current tax	31.75	23.25	18.30	55.00	55.50
	Deferred tax	(1.33)	(0.26)	1.96	(1.59)	0.26
	Short / (Excess) Provision for tax	1.72	-	5.98	1.72	5.98
	Total Tax Expense	32.14	22.99	26.24	55.13	61.74
5	Profit / (loss) for the period	69.12	55.37	31.66	124.49	130.20
6	Earnings per share (Face value of Rs 10)					
	(a) Basic & Diluted in Rs.	4.54	5.13	2.95	9.57	12.12
7	Paid up Equity Share Capital, Equity Shares of Rs 10/- each.				153.92	107.84
8	Reserves excluding revaluation reserves				770.52	308.40



Handwritten signature: N. Keniya



BOMBAY METRICS SUPPLY CHAIN LIMITED
(FORMERLY BOMBAY METRICS SUPPLY CHAIN PRIVATE LIMITED)

CIN: U74999MH2015PLC263148

Statement of Assets and Liabilities

(Rs. in lakhs)

Sr. No.	Particulars	As at 31st March, 2022	As at 31st March, 2021
A	<u>EQUITY AND LIABILITIES</u>		
	<u>Shareholders Funds :-</u>		
1	Share Capital	153.92	107.84
	Reserves & Surplus	770.52	308.40
2	<u>Non-Current Liabilities:-</u>		
	Long-Term Borrowings	11.82	5.00
	Long Term Provisions	7.33	4.38
3	<u>Current Liabilities :-</u>		
	Short-Term Borrowings	6.77	-
	Trade Payables		
	-Micro and Small Enterprises	717.34	385.93
	-Others	1,821.06	650.44
	Other Current Liabilities	29.30	39.20
	Short-Term Provisions	56.75	56.72
	Total	3,574.81	1,557.90
B	<u>ASSETS</u>		
1	<u>Non-Current Assets</u>		
	Property, Plant & Equipments		
	Tangible Assets	35.65	10.80
	Intangible Assets	4.23	0.87
	Long-Term Loans and Advances	51.28	34.26
	Other non-current assets	24.16	7.47
	Deferred Tax Assets (Net)	9.39	7.80
2	<u>Current Assets</u>		
	Inventories	211.02	48.59
	Trade Receivables	2,274.35	239.74
	Cash and Cash Equivalents	22.44	44.14
	Short-Term Loans and Advances	786.97	1,006.40
	Other current Assets	155.31	157.83
	Total	3,574.81	1,557.90



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Cash Flow Statement for year ended 31st March, 2022

(Rs. in lakhs)

Sr. No.	Particulars	As at 31st March, 2022	As at 31st March, 2021
A	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit / (Loss) Before Tax as per Statement of Profit and Loss	179.62	191.94
	Adjusted for:		
	Depreciation and Amortisation Expense	17.34	8.33
	Provision for Retirement Benefits	5.33	7.85
	Foreign Exchange loss / (gain)	(12.54)	(0.33)
	Sundry balances written back	(5.82)	-
	(Profit)/ Loss on sale/ discard of Property, Plant and Equipment (Net)	0.04	-
	Interest on Fixed Deposit	(0.39)	(0.62)
	Operating Profit before Working Capital Changes		
	Adjusted for:		
	(Increase) / Decrease in Trade and other receivables	(1,801.82)	(651.08)
	(Increase) / Decrease in Inventories	(162.43)	(39.56)
	Increase / (Decrease) Trade payables & others liabilities	1,496.11	509.01
	(Increase) / Decrease in Long Term Loans & Other Assets	(16.69)	(1.20)
	Cash Generated from Operations	(301.24)	24.33
	Taxes Paid (Net)	(74.24)	(51.95)
	Net Cash used in Operating Activities	(375.48)	(27.62)
B	CASH FLOW FROM INVESTING ACTIVITIES		
	Interest on Fixed Deposit	2.08	-
	Acquisition of Property Plant and Equipment	(45.60)	(9.18)
	Net Cash used in Investing Activities	(43.52)	(9.18)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from vehicle loan	21.27	-
	Repayment of vehicle loan	(2.68)	-
	Repayment of Long Term Borrowings	(5.00)	(2.38)
	Proceeds from Shares issued under IPO	428.54	-
	Proceed from Share issued on Right basis	0.12	3.77
	Payment of IPO related expenses	(44.96)	-
	Dividend Paid	-	(2.00)
	Net Cash Flow from Financing Activities	397.30	(0.61)
	Net Increase / (Decrease) in Cash and Cash Equivalents (A + B + C)	(21.70)	(37.41)
	Opening Balance of Cash and Cash Equivalents	44.14	81.55
	Closing Balance of Cash and Cash Equivalents	22.44	44.14

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Notes:

- 1 The above Audited results for the year ended 31st March, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meeting held on 4th, May 2022.
- 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 half year ended 31st March, 2022 are balancing figure between the audited figures in respect of the full financial year and the published year to date figures upto the 30th September 2021 which were subjected to Limited Review by Statutory Auditors.

The figures for the preceding half year ended 31st March, 2021, as reported in these financial results, are the balancing figure between audited figures in respect of the full financial year ended 31st March 2021 and year-to date unaudited figures upto the end of 30th September, 2020 based on the Management Certified Accounts which are not subjected to audit and / or review by the Statutory Auditors.

- 4 The Company is engaged in the business of trading of engineering tools and components and its supply chain management services, and in the Management's opinion, this is the only segment and hence there are no separate reportable segment as per AS 17 "Segment Reporting"

- 5 The Board of Directors have recommended a dividend of Rs.0.8 @ 8% per equity share of face value of Rs. 10/- each, subject to approval from the shareholders at the ensuing AGM.
- 6 The Company has completed its Initial Public Offering ("IPO") of 4,60,800 new equity shares of face value of Rs. 10/- each at a premium of Rs. 83/- per equity share aggregating to Rs 428.54 Lakhs. Expenses related to IPO Rs. 44.96 Lakhs is debited against Securities Premium Account as per Section 52 of Companies Act 2013. Pursuant to the IPO, the equity shares of the Company have is listed on the EMERGE Platform of NSE on 12th October 2021.
- 7 Figures for the previous period 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
(Formerly Bomaby Metrics Supply Chain Private Limited)

Nipul Hirji Keniya

Mr. Nipul Hirji Keniya
Managing Director
DIN: 03087659
Place: Mumbai
Date 4th May 2022

