

Bright Brothers Limited

Regd. Office :

Office No. 91, 9th Floor, Jolly Maker Chambers No. 2,
225, Nariman Point, Mumbai - 400 021.
Email: invcom@brightbrothers.co.in
Tel.: 022-25835158 / +91 8828204635
Website : <http://www.brightbrothers.co.in>
CIN : L25209MH1946PLC005056

Brite

Date:- 12th February, 2025

The Manager,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Dear Sir,

**Subject: Integrated Filing (Financial) for the quarter and the nine months ended 31st
December, 2024**

Ref.: Scrip Code: 526731

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-POD/2/CIR/P/2024/185 dated 31st
December 2024, read with BSE Circular No. 20250102-4, we are submitting herewith the
Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024.

We request you to kindly take the above on record.

Thanking you,
Yours faithfully,

For **Bright Brothers Limited**



Sonali Pednekar

Company Secretary and Compliance Officer



Encl : As above

A Brite Group Company

Factories : Pondicherry, Faridabad, Bhimtal, Dehradun, Pune, Haridwar, Hosur

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Integrated Filing (Financial) for the quarter and the nine months ended 31st December 2024

Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	Not Applicable
Format for disclosing outstanding default on loans and debt securities	Not Applicable
Format for disclosure of related party transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter)	Not Applicable
Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4 th quarter)	Not Applicable



A Brite Group Company

Factories : Pondicherry, Faridabad, Bhimtal, Dehradun, Pune, Haridwar, Hosur

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Date:- 11th February, 2025

The Manager,
Listing Department,
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001.

Dear Sir,

Subject: Outcome of Board Meeting held on 11th February, 2025

Ref.: Scrip Code: 526731

The Board of Directors at its meeting held today has, inter alia considered and approved the following:

1. The Unaudited Financial Result (Standalone and Consolidated) for the third quarter and nine months ended on 31st December, 2024 in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (copy enclosed).
2. Limited Review Report (Standalone and Consolidated) for the quarter ended 31st December, 2024 (copy enclosed).

The said meeting of Board commenced at 12:30 p.m. and concluded at 1: 50 p.m.

We request you to take the same on record.

Thanking you,
Yours faithfully,

For **Bright Brothers Limited**



Suresh Bhojwani
Chairman and Managing Director



Encl : As above

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
(I)	Revenue from Operations	7,716.84	8,806.92	5,590.80	24,840.43	17,913.05	24,460.05
(II)	Other income	49.81	17.99	26.43	119.64	121.33	162.13
(III)	Total income (I+II)	7,766.65	8,824.91	5,617.23	24,960.07	18,034.38	24,622.18
(IV)	Expenses						
	Cost of materials consumed	5,254.59	5,962.02	3,630.93	16,840.44	12,146.47	16,446.93
	Purchases of Stock-in-Trade	67.27	41.17	34.89	158.66	151.91	196.41
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(247.43)	(129.39)	(10.82)	(375.98)	(54.26)	(59.57)
	Employee benefits expense	676.66	687.52	622.79	2,037.28	1,861.48	2,503.72
	Finance costs	198.55	211.70	158.12	613.58	469.35	656.85
	Depreciation and amortization expense	263.42	259.33	231.08	765.56	639.66	891.68
	Other expenses	1,324.73	1,412.46	1,021.24	4,017.42	3,125.86	4,288.95
	Total expenses (IV)	7,537.79	8,444.81	5,688.23	24,056.96	18,340.47	24,924.97
(V)	Profit/(Loss) before exceptional items and tax (III-IV)	228.86	380.10	(71.00)	903.11	(306.09)	(302.79)
(VI)	Exceptional Items (Profit from sale of asset)	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V+VI)	228.86	380.10	(71.00)	903.11	(306.09)	(302.79)
(VIII)	Tax expenses						
	(1) Current tax	44.68	63.44	-	145.09	-	-
	(2) MAT credit availed	(23.05)	(100.41)	-	(123.46)	-	-
	(3) Deferred tax	96.09	83.76	9.78	172.74	6.87	6.87
	(4) Excess / Short Provision For Earlier Years	-	-	-	-	-	-
(IX)	Profit for the period (VII-VIII)	111.14	333.31	(80.78)	708.74	(312.96)	(309.66)
(X)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(1) Remeasurements of net defined benefit plans	(4.07)	(20.94)	5.35	(12.20)	16.05	51.25
	(2) Income tax relating to Re-measurement of defined employee benefit plans	1.13	5.82	(1.55)	3.39	(4.67)	(14.92)
	B. Items that may be reclassified to the statement of profit and loss						
	Exchange differences in translating the financial statements of foreign operations	-	-	-	-	-	-
	Other Comprehensive Income for the year, net of income tax	(2.94)	(15.12)	3.80	(8.81)	11.38	36.33
(XI)	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (IX+X)	108.20	318.19	(76.98)	699.93	(301.58)	(273.33)
(XII)	Paid-up Equity Share Capital Face Value (of Rs. 10/- each)	568.02	568.02	568.02	568.02	568.02	568.02
(XIII)	Earnings per equity share (in Rs.)						
	(1) Basic	1.96	5.87	(1.42)	12.48	(5.51)	(5.45)
	(2) Diluted	1.96	5.87	(1.42)	12.48	(5.51)	(5.45)



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year ended
		31.12.24 (Unaudited)	30.09.24 (Unaudited)	31.12.23 (Unaudited)	31.12.24 (Unaudited)	31.12.23 (Unaudited)	31.03.24 (Audited)
(I)	Revenue from Operations	7,913.19	8,807.39	5,590.80	25,037.25	17,919.77	24,466.78
(II)	Other income	53.00	15.03	24.42	117.15	118.03	156.34
(III)	Total income (I+II)	7,966.19	8,822.42	5,615.22	25,154.40	18,037.80	24,623.12
(IV)	Expenses						
	Cost of materials consumed	5,374.54	5,962.44	3,630.51	16,960.81	12,149.00	16,449.46
	Purchases of Stock-in-Trade	67.27	41.17	34.89	158.66	151.91	196.41
	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	(245.64)	(129.39)	(10.82)	(374.19)	(54.26)	(59.57)
	Employee benefits expense	720.39	687.52	631.11	2,081.01	1,941.88	2,584.25
	Finance costs	202.77	211.82	158.48	618.02	469.99	657.66
	Depreciation and amortization expense	266.58	259.33	231.08	768.72	640.46	894.83
	Other expenses	1,368.04	1,418.97	1,039.39	4,081.52	3,186.52	4,369.81
	Total expenses (IV)	7,753.95	8,451.86	5,714.64	24,294.55	18,485.50	25,092.85
(V)	Profit/(Loss) before exceptional items and tax (III-IV)	212.24	370.56	(99.42)	859.85	(447.70)	(469.73)
(VI)	Exceptional Items (Profit from sale of asset)	-	-	-	-	-	-
(VII)	Profit/(Loss) before tax (V+VI)	212.24	370.56	(99.42)	859.85	(447.70)	(469.73)
(VIII)	Tax expenses						
	(1) Current tax	44.68	63.44	-	145.09	-	-
	(2) MAT credit availed	(23.05)	(100.41)	-	(123.46)	-	-
	(3) Deferred tax	96.09	83.76	9.78	172.74	6.87	6.87
	(4) Excess / Short Provision For Earlier Years	-	-	-	-	-	-
(IX)	Profit for the period (VII-VIII)	94.52	323.77	(109.20)	665.48	(454.57)	(476.60)
(X)	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss						
	(1) Remeasurements of net defined benefit plans	(4.07)	(20.94)	5.35	(12.20)	16.05	51.25
	(2) Income tax relating to Re-measurement of defined employee benefit plans	1.13	5.82	(1.55)	3.39	(4.67)	(14.92)
	B. Items that may be reclassified to the statement of profit and loss						
	Exchange differences in translating the financial statements of foreign operations	(2.52)	(0.54)	(0.07)	(3.02)	(0.48)	(0.60)
	Other Comprehensive Income for the year, net of income tax	(5.46)	(15.66)	3.73	(11.83)	10.90	35.73
(XI)	Total Comprehensive Income for the period (Comprising Profit (Loss) and Other Comprehensive Income for the period) (IX+X)	89.06	308.11	(105.47)	653.65	(443.67)	(440.87)
(XII)	Paid-up Equity Share Capital Face Value (of Rs. 10/- each)	568.02	568.02	568.02	568.02	568.02	568.02
(XIII)	Earnings per equity share (in Rs.)						
	(1) Basic	1.66	5.70	(1.92)	11.72	(8.00)	(8.39)
	(2) Diluted	1.66	5.70	(1.92)	11.72	(8.00)	(8.39)



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The logo for Brite, featuring the word "Brite" in a stylized, red, cursive font with a star above the letter 'i'.

Notes :

- 1 The above financial results for the quarter and half ended 31st December 2024 were reviewed by the Audit committee and approved at the meeting of Board of Directors of the Company held on 11th February 2025. The Statutory Auditors have expressed an unmodified opinion on the financial results.
The Statutory Auditors have carried out the limited review of the results for the period and quarter ended 31st December, 2024 as required under Regulation 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulation, 2015.
- 2 The above standalone and consolidated financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013, other recognized accounting practices to the extent applicable and is in compliance with the presentation and disclosure requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by SEBI from time to time.
- 3 The Company's business segment consists of a single segment of 'Manufacturing of plastic moulded parts" as per Indian Accounting Standard (Ind AS-108) Operating segment requirement.
- 4 Pursuant to approval of Board of Directors of the Company in their meeting held on 13th May 2024, the Company has acquired 100% stake in Sintex Logistics LLC, USA through its wholly owned subsidiary Bright Brothers LLC,USA , during this Quarter.
- 5 Figures for the previous period have been regrouped/rearranged wherever necessary to conform to the presentation of the current period.

By Order of the Board of Directors
For Bright Brothers Ltd.

A handwritten signature in blue ink, appearing to read "Suresh Bhojwani".

Suresh Bhojwani
Chairman & Managing Director
DIN : 00032966

Place :Mumbai
Date : 11th February, 2025



Independent Auditor's Limited Review Report on Unaudited Quarterly and year to date financial Results Of Bright Brothers Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of Bright Brothers Limited

1. We have reviewed the accompanying statement of unaudited Standalone financial results of **Bright Brothers Limited** ("the Company") for the quarter and year to date ended December 31, 2024 ("the Statement") being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended, to the extent applicable.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 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 provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



4. Based on our review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Standalone financial results, prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of Companies Act 2013 read with rules issued thereunder and other recognized accounting practices and policies generally accepted in India, 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 GMJ & Co.
Chartered Accountants
FRN: 103429W



CA Madhu Jain
Partner

Membership No.: 155537

UDIN: 2515SS 37BMk0 J11223

Place: Mumbai

Date: February 11, 2025



Independent Auditor's Review Report on quarterly and Year-to-date unaudited consolidated financial results of Bright Brothers Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Bright Brothers Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of **Bright Brothers Limited** ("the Parent"), its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and year to date ended December 31, 2024 ("the statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations") read with circular (Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019) issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's 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 principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:

Sr. No.	Subsidiaries not reviewed:
1	Bright Brothers LLC
2	Sintex Logistics LLC (Step-down Subsidiary w.e.f December 12, 2024)



5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of 2 subsidiaries included in the statement, whose interim financial information reflects 208.27 lakhs and 208.74 Lakhs total revenue, total net loss after tax of Rs. 14.84 Lakhs and Rs. 41.49 Lakhs and other comprehensive Loss of Rs.2.52 and Rs. 3.02 Lakhs for the quarter and year to date ended December 31, 2024. This unaudited financial information has been furnished to us by the Board of Directors and our conclusion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of subsidiaries are based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Board of Directors, these interim Financial Statements are not material to the Group. Our conclusion on the Consolidated Financial Results is not modified in respect of the above matters and the Financial Results/financial information certified by the Board of Directors.

For GMJ & Co
Chartered Accountants
FRN:103429W

Madhu Jain

CA Madhu Jain
Partner

Membership No.: 155537

UDIN: 251555 37BMK0 JJ3901

Place: Mumbai

Date: February 11, 2025

