

**BRISK TECHNOVISION
LIMITED**
(formerly known as BRISK Technovision Pvt Ltd.)

November 11, 2024

To,
BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai 400 001

Scrip Code: 544101

Subject: Submission of Unaudited Standalone Financial Results for the half year ended September 30, 2024 along with limited review report of the auditors as per Regulation 33 of SEBI (Listing obligations and disclosures requirements), Regulations 2015.

Dear Sir/Madam,

This is to inform you that the Board of Directors of the **Brisk Technovision Limited** ("the Company") at its meeting held today i.e. Monday, November 11, 2024 at 10:15 am (IST), have duly approved the Unaudited Financial Results for the half year ended September 30, 2024, together with the Limited review report of the auditors in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 which is enclosed herein as an annexure.

The Board Meeting of the Company commenced on 10:15 AM (IST) and concluded at 11:45 am (IST).

The abovementioned financial results and disclosure shall be available on the website at <https://brisk-india.com/of the Company under the financials section>.

We request the Stock Exchange and the Members of the Company to kindly take note of the above information on record.

For Brisk Technovision Limited,


Sankaranarayanan Ramasubramanian
Executive Chairman
DIN: 01957406



An ISO 9001:2015 Certified Company.

135, Damji Shamji Industrial Premises CHS Ltd. L B S Marg, Vikhroli (West), Mumbai – 400083

Tel No : (022) 25775648, Website www.brisk-india.com, CIN No: L72900MH2007PLC169441

Independent Auditor's report on unaudited half yearly financial results of Brisk Technovision Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
Brisk Technovision Limited

Introduction

1. We have reviewed the accompanying statement of unaudited financial results ("the Statement") of Brisk Technovision Limited ("the Company") for the half year ended on September 30, 2024, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Management's Responsibility

2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard ("AS") 25 "Interim Financial Reporting" 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 33 of the Listing Regulations.

Auditor's Responsibility

3. Our responsibility is to issue a report on the statement based on our review.

Scope of Review

4. 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 statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical 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.

Conclusion

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with accounting principles generally accepted in India, including the AS specified under section 133 of the Act, as amended, read with relevant rules issued thereunder and other recognized

accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. The Financial Results pertaining to corresponding half year ended September 30, 2023 and for the year ended March 31, 2024 in the Statement were reviewed by the predecessor auditors who had expressed an unmodified opinion on the Financial Statement.
7. The figures for the half year ended March 31, 2024 are the balancing figures between the audited figures with respect to full financial year and the unaudited year to date figures upto the half year ended September 30, 2023.

For **H.H. Dedhia & Assoc.**
Chartered Accountants
(FRN – 148213W)

HARSH
HASMUKH
DEDHIA

Digitally signed by HARSH
HASMUKH DEDHIA
Date: 2024.11.11 11:12:20
+05'30'

Harsh H Dedhia
Proprietor
(M No. – 141494)
UDIN: **24141494BKEOHW1228**

Place: Mumbai
Date: 11/11/2024

BRISK TECHNOVISION LIMITED

CIN NO-L72900MH2007PLC169441

Regd. Office : 135, Damji Shamji Industrial Premises CHS Ltd, LBS Marg, Vikhroli (West), Mumbai – 400 083

Statement of Unaudited Financial Results for the Half Year Ended 30th September, 2024

(Amount in Lakhs except EPS)

S.No	Particulars	Half Year Ended			Year Ended
		30-Sep-24	31-Mar-24	30-Sep-23	31-Mar-24
		(Unaudited)	(UnAudited)	(Audited)	(Audited)
	Incomes				
I	a) Income from Operations	1254.89	1118.85	1567.24	2,686.09
II	b) Other Income	15.33	9.11	10.04	19.15
III	Total Income (I+II)	1270.21	1127.96	1577.27	2,705.24
	Expenses				
	a) Cost of materials consumed	811.37	601.00	1161.03	1,762.03
	b) Change in inventories of finished goods, work-in-progress and stock- in-trade	(23.93)	85.35	(81.05)	4.30
	c) Employees Benefits Expense	306.19	269.18	241.01	510.19
	d) Finance Cost	0.40	0.18	0.14	0.32
	e) Depreciation and amortisation Expense	3.93	0.77	0.74	1.51
	f) Administrative and Operating Expenses	61.63	105.37	51.57	156.94
IV	Total Expenses	1,159.58	1,061.85	1,373.44	2,435.29
V	Profit before exceptional and extraordinary items and taxes (III - IV)	110.63	66.11	203.84	269.95
VI	Profit/(Loss) from extraordinary items and taxes (V)	110.63	66.11	203.84	269.95
VII	Profit before Tax (VI)	110.63	66.11	203.84	269.95
	Tax Expenses				
	a) Current Tax	28.00	17.87	51.27	69.14
	b) Tax Expenses related to earlier years				-
	c) Deferred Tax	(0.42)	0.38	0.09	0.47
IX	Profit for the period (VII-VIII)	83.06	47.86	152.48	200.34
X	Paid up equity share capital (Face Value of the Share Rs. 10/- each)	200.00	200.00	200.00	200.00
XI	Earning Per Share in Rs. (Not Annualised)				
	a) Basic	4.15	2.39	7.62	10.02
	b) Dilluted	4.15	2.39	7.62	10.02

The above standalone financial results of the company were reviewed and recommended by the Audit committee and subsequently approved by the Board of Directors at its meeting held on the 11th November 2024. The financial results has been filed with stock exchange and is available on the

1 Company's website.

2 The figures for the half year ended 31st March 2024 are balancing figures between audited figures of full financial year and interim audited year to date figures upto six months ended 30th September 2023


3 The Company had listed its equity shares on the SME Board of Bombay Stock Exchange w.e.f. 31st January 2024, accordingly the Company had not prepared financial results for the half year ended 31st March 2024. However comparative figures of half year ended 31st March 2024 as given above have been prepared by the management after exercising necessary due diligence to ensure financial results reflects true and fair view of Company's

4 The Company Operates in a Single Segment, hence segment reporting is not applicable.

5 There are no investor complaints pending as on 30th September 2024.

6 Previous periods' figures have been regrouped / reclassified where required to make them compatible with the figures of current periods.

For and On Behalf of the Board of Directors


Sankaranaryanan Ramsubramanian
 Chairman, Executive Director
 DIN: 01957406
 Date: 11/11/2024
 Place: Mumbai



BRISK TECHNOVISION LIMITED

Regd. Office : 135, Damji Shamji Industrial Premises CHS Ltd, LBS Marg, Vikhrolli (West), Mumbai – 400 083
Statement of Unaudited Financial Results for the Half Year Ended 30th September, 2024

		(Amount in Lakhs)	
Particulars		30-Sep-24	31-Mar-24
		(Unaudited)	(Audited)
(I)	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	(a) Share capital	200.00	200.00
	(b) Reserves and surplus	521.94	478.88
2	Share Application Money Pending Allotment	-	-
3	Non current Liabilities		
	(a) Long-term borrowings	-	-
	(b) Deferred Tax Liabilities (net)	-	-
	(c) Other Long Term liabilities	-	-
	(d) Long-term provisions	-	-
4	Current Liabilities		
	(a) Short-term borrowings	22.18	0.00
	(b) Trade payables		
	(A) Total Outstanding dues of Micro Enterprise and Small Enterrp	88.26	5.71
	(B) Total Outstanding dues of Creditors other than Micro Enterprise and Small Enterprises	40.04	163.59
	(c) Other current liabilities	145.68	89.14
	(d) Short-term provisions	3.00	6.04
	TOTAL	1,021.10	943.36
(II)	ASSETS		
1	Non-current assets		
	(a) Property, Plant & Equipment and Intangible Assets		
	(i) Property, Plant & Equipment	32.12	3.85
	(ii) Capital WIP	17.59	0.00
	(b) Non-current investments	1.87	1.87
	(c) Deferred tax assets (Net)	2.31	1.89
	(d) Other non current assets	20.04	20.04
2	Current assets		
	(a) Current Investments	0.00	0.00
	(b) Inventories	34.33	10.40
	(c) Trade Receivables	409.30	360.29
	(d) Cash and Bank Balances	459.64	504.97
	(e) Short Term loans and Advances	0.56	4.98
	(f) Other current assets	43.33	35.07
	TOTAL	1,021.10	943.36

For and On Behalf of the Board of Directors



 Sankaranaryanan Ramesh Babu
 Chairman, Executive Director

DIN: 01964295

Date: 11/11/2024

Place: Mumbai

BRISK TECHNOVISION LTD

CIN NO-L72900MH2007PLC169441

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Amount in Lakhs)

Particulars	Half Year Ended 30-Sep- 24	Year Ended 31-Mar-24
	UnAudited	Audited
A Cash Flow from Operating Activities		
Net Profit / (Loss)	110.63	269.95
Less: Tax Paid	21.36	94.98
Add: Depreciation	3.93	1.51
Add: Intangible assets written off	-	-
Add: Investments written off	-	-
Operating Profit before Working Capital Changes	93.20	176.48
Adjustments for:		
(Increase)/ Decrease in trade receivables	(49.01)	(155.37)
(Increase)/ Decrease in Inventories	(23.93)	4.30
(Increase)/ Decrease in other current assets	(14.90)	(7.66)
(Increase)/ Decrease in other non current assets	-	2.27
Increase/ (Decrease) in trade payables	(41.00)	19.34
Increase/ (Decrease) in other current liabilities	53.50	64.86
(Increase)/ Decrease in Short term Advances	4.42	(1.14)
Net Cash from Operating Activities	22.28	103.08
B Cash Flow from Investing Activities		
(Increase)/ Decrease in Tangible assets	(49.79)	(0.37)
Net Cash from Investing Activities	(49.79)	(0.37)
C Cash Flow from Financing Activities		
Proceeds from Issue of Share Capital	-	-
Proceeds of Long term borrowings taken	-	-
Proceeds of Short term borrowings taken	22.18	(12.96)
Dividend paid	(40.00)	-
Net Cash from Financing Activities	(17.82)	(12.96)
Net Increase/ (Decrease) in Cash or Cash Equivalents	(45.33)	89.75
Opening Balance of Cash and Cash Equivalents	504.97	415.22
Closing Balance of Cash and Cash Equivalents	459.64	504.97

For and On Behalf of the Board of Directors


Sankaranaryanan Ramsubramanian
Chairman, Executive Director

DIN: 01957406

Date: 11/11/2024

Place: Mumbai

