CIN: L27105CT1971PLC001096

Regd. Office:-Industrial Area Bhilai-490026(C.G.)

Mob : 09329108314
Web Site : www.bhilaiwire.com
E-mail ; bwlltd14@gmail.com

11th November, 2024.

BSE LTD Corporate Relationship Department 2<sup>nd</sup> floor, New Trading Wing, Rotunda Building, P,J, Towers, Dalal Street, Mumbai – 400 001 Stock Code - 504643

Dear Sir / Madam,

Sub: Outcome of the Board Meeting held on 11th November, 2024.

This is further to our letter dated 04th November, 2024 intimating the date of Board Meeting for consideration of Unaudited Standalone Financial Results for the quarter / half yearly ended 30th September, 2024. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we would like to inform you that the Board today, Approved the Unaudited Standalone Financial Results for Quarter/ half yearly ended 30th September, 2024. We attach herewith a copy of the approved Unaudited Standalone Financial Results along with the Limited Review Report of the Auditors.

Meeting commenced at 04.00 PM and concluded at 04:45 PM.

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

Thanking you,

Yours faithfully For BWL Limited

Subrata Kumar Ray

Subsatakikay

Company Secretary and Compliance Officer.

Enclose as Above.



TELEGRAMS: "TROBAS' CALCUTTA TELEPHONE: 2212-6253, 2212-8016

FAX: 00-91-33-2212 7476

WEBSITE: www.gbasuandcompany.org

E-MAIL: s.lahiri@gbasu.in

# G. BASU & CO. CHARTERED ACCOUNTANTS

BASU HOUSE 3, CHOWRINGHEE APPROACH KOLKATA - 700 072

### INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OFINTERIM FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF BWL LIMITED

- We have reviewed the accompanying statement of unaudited Financial Results of BWL Limited ('the Company') for the Quarter/Half year ended September 30th, 2024 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation-33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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 the Indian Accounting Standard 34 "Interim Financial Reporting" (" Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 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 the Company's personnel 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 specified under Section 143(10) of the Companies Act, 2013 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.

Regarding the treatment of Gratuity please refer Notes to Financial result Para (2).

Attention is invited to following:

- (i) Depreciation in components as laid down in foot note no 4 of schedule-II of Companies Act, 2013 for implementation from financial year 31st March, 2016 has not been accounted for.
- 4. Based on our review conducted 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 practices 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,as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place : Kolkata

Dated: 11th November, 2024.

UDIN: 24054702 BKCENM 7114

For G. BASU & CO.
Chartered Accountants
R. No-301174E

GAUTAM GUHA)

(GAUTAM GUHA) Partner (M. No.-054702)

#### CIN:-L27105CT1971PLC001096

REGD. OFFICE: INDUSTRIAL AREA,

BHILAI - 490 026 (CG)

Web site:- bhilaiwire.com E mail ID:-bwlltd14@gmail.com

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE QUARTER/HALF YEAR ENDED 30TH SEPTEMBER-2024

(Rs. In lacs)

PARTICULARS   Quarter Ended   Quarter Ended   Guarter Ended   Hard Year Ended   Shorted   30-9-2024	_	STATEMENT OF UNAUDITED FINANCIAL R	ESULT FOR THE QUARTE	R/HALF YEAR END	DED 30TH SEPTEM	BER-2024		(Rs. In lacs)
30-90-2024   30-90-2024   30-90-2024   30-90-2023   31-32-2024   (unaudited)   (unau		DADETCHIADG	Quarter Ended	Quarter Ended	Quarter Ended			Year Ended
1		PARTICULARS						
Description	1	Income	(Orladarica)	(Orladalica)	(Orladdica)	(Oraddica)	(Orladdited)	(addited)
Description	a	Revenue from Operation.						
Sale of Obsolete Inventories   2.49   2.38   3.85   6.34   5.03   13.35	1			0.05			0.05	
Comparison control face face interest Receipts such as placed of basic for Task Capenases with a back sale of obsolice Tangible Fixed Assets 23.72 2 3.11    Total Revenue (sa-bec) 26.21 2.43 3.85 3.00 5.50 16.44    EXPENSES: 26.21 2.43 3.85 3.00 5.50 16.44    Deliver September Septembe	~			0.00	_		0.05	40.05
Sundary Balances written back sale of obsoler Tangible Fixed Assets   23.72   3.11								13.35
Sale of Osbotole Tangible Fixed Assets   23.72   2.43   3.85   30.06   5.06   16.46	C		2.49	2.38	3.85	6.34	5.03	
Total Revenue (a+b+c)   28 21								
2 EXPENSES:  a) Cost of materials consumed b) Purchase of stock in trade c) Changes in inventory of Finished Goods Work in Progress and Stock in Trade d) Employee benefits Expense e) Finance Cost f) Depreciation & Amortisation Expense e) Finance Cost f) Expense on the Expense e) Finance Cost f) Expense on the Expense e) Finance Cost f) Expense on the Expense e) Finance Cost f) Cost on the Expense e) Finance Cost f) Cost on the Expense on the Expense e) Finance Cost f) Cost on the Expense on the Expense f) Cost on the Expense			23.72			23.72		3.11
2 EXPENSES: a) Cost of materials consumed b) Purchase of stock in trade c) Changes in inventory of Finished Goods Work in Progress and Stock in Trade d) Employee benefits Expense e) Finance Cost f) Depreciation & Amortisation Expense e) Finance Cost f) Cost Cost Cost Cost f) Cost Cost Cost Cost Cost Cost Cost Cost		Total Revenue (a+b+c)	26.21	2.43	3.85	30.06	5.08	16.46
b) Purchase of stock in trade c) Changes in inventory of Finished Goods Work in Progress and Stock in Trade d) Employee henefits Expense e) Finance Coat f) Depreciation & Amortisation Expense e) Finance Coat g) Legal & Professional charges h) Other expenses foliate Expense e) 11.81 g) 0.3 g) Legal & Professional charges h) Other expenses foliate Expenses foliat	2	EXPENSES:						131.10
Compages in Inventory of Finished Goods   Work in Progress and Stock in Trade   d) Employee benefits Expense   8.21   7.53   7.74   15.95   14.87   29.57   0.02		a) Cost of materials consumed	_					
Compages in Inventory of Finished Goods   Work in Progress and Stock in Trade   d) Employee benefits Expense   8.21   7.53   7.74   15.95   14.87   29.57   0.02		b) Purchase of stock in trade						_
Work in Progress and Stock in Trade d) Employee benefits Expense e) Finance Cost f) Depreciation & Amortisation Expense 0, 78 0, 8 0, 8 0, 8 0, 8 0, 8 0, 8 0, 8 0,				_	_	-	-	-
Dispropose benefits Expense   8.21   7.53   7.74   15.95   14.87   29.57   0.002   0								
e) Finance Cost f) Depreciation & Amortisation Expense			-	-				
f) Depreciation & Amortisation Expense			8.21	7.53	7.74	15.95	14.87	29.57
(54.46) (1) Depreciation & Amortisation Expense (2) Legal & Professional charges (3) Legal & Professional charges (4) Op (1) Other expenses (2) Other comprehensive income(Net of Tax) (3) Other expenses (3) Other comprehensive income(Net of Tax) (4) Other expenses (5) Other expenses (1) Other expenses (1) Other expenses (2) Other expenses (3) Other expenses (4) Other expenses (5) Other expenses (6) Other expen			-	-	0.02	0.02	0.02	0.02
g) Legal & Professional charges 1) Other expenses Total Expenses 11.81 9.03 7.92 19.73 13.44 27.21 11.81 9.03 7.92 19.73 13.44 27.21 13.44 70.92  Profft/(Loss) before Exceptional items and Tax (1-2) 1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  Exceptional Items Profft/(Loss) before Tax (3-4) 1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  Tax Expenses:- Current Tax Deferred Tax Total Tax exenses Profft (+)/Loss (-) for the period (5-6) Citer comprehensive income(Net of Tax)  (3) Items that will not be reclassified to profit or loss in loncome tax relating to Items that will be reclassified to profit or loss in loncome tax relating to Items that will be reclassified to profit or loss in loncome tax relating to Items that will be reclassified to profit or loss in Total Tax and the reclassified to profit or loss in loncome tax relating to Items that will be reclassified to profit or loss in Total Tax and the reclassified to profit or loss in Total Tax and the reclassified to profit or loss in Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period (IX+X) (Comprising profit/(Loss) (Comprising profit/(Loss) (Coss) (		f) Depreciation & Amortisation Expense	0.78	0.8	0.82	1.60	1.60	
h) Other expenses				_				0.20
h) Other expenses								
h) Other expenses		g) Legal & Professional charges	4.09	0.1	1.02	E 44	0.05	40.00
Total Expenses 24.89 17.46 17.52 42.41 36.78 70.92 70.					1800000			
3 Profit/(Loss) before Exceptional * Items and Tax (1-2)								
Items and Tax (1-2)			24.09	17.46	17.52	42.41	36.78	70.92
Items and Tax (1-2)	3	Profit/(Loss) hefere Eventional						
Exceptional Items  Profit/(Loss) before Tax (3-4)  1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  Tax Expenses:- Current Tax Deferred Tax Total Tax exenses  Profit (1.0ss) - (1.0ss) - (1.0ss)	J							
4 Exceptional Items 5 Profit/(Loss) before Tax (3-4) 1.32 (15.03) (13.67) (12.35) (31.70) (54.46) 6 Tax Expenses:- Current Tax Deferred Tax Total Tax exenses Profit (+)/Loss (-)for the period (5-6) 8 Other comprehensive income(Net of Tax) a) i) Items that will not be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss Total other comprehensive income 1 Total comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the		items and rax (1-2)	1.32	(15.03)	(13.67)	(12.35)	(31.70)	(54.46)
5 Profit/(Loss) before     Tax (3-4)  1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  6 Tax Expenses:-     Current Tax     Deferred Tax     Total Tax exenses     Profit (+)/Loss (-) for the period (5-6) 8 Other comprehensive income(Net of Tax) a) i) Items that will not be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss iii) Income tax relating to items that will be reclassified to profit or loss Total other comprehensive income  7 Total comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and other comprehensive income for the period (IX+X) (Comprising profit/Loss) and (IX+X) (Comprising profit/L					X 4 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		, , , , ,	(5 )
Tax (3-4) 1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  6 Tax Expenses:- Current Tax Deferred Tax Total Tax exenses  7 Profit (+)Loss (-)for the period (5-6)  8 Other comprehensive income(Net of Tax)  (a) I tems that will not be reclassified to profit or loss in Income tax relating to items that will be reclassified to profit or loss in Income tax relating to items that will be reclassified to profit or loss  7 Total omprehensive income  9 Total comprehensive income  9 Total comprehensive income  9 Total comprehensive income  1 Total omprehensive income  9 Total comprehensive income  1 Total omprehensive income  1 Total omprehensive income  1 Total omprehensive income  9 Total comprehensive income  1 Total omprehensive income  1 To	4	Exceptional Items			_			
Tax (3-4) 1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  6 Tax Expenses:- Current Tax Deferred Tax Total Tax exenses  7 Profit (+)Loss (-)for the period (5-6)  8 Other comprehensive income(Net of Tax)  (a) I tems that will not be reclassified to profit or loss in Income tax relating to items that will be reclassified to profit or loss in Income tax relating to items that will be reclassified to profit or loss  7 Total omprehensive income  9 Total comprehensive income  9 Total comprehensive income  9 Total comprehensive income  1 Total omprehensive income  9 Total comprehensive income  1 Total omprehensive income  1 Total omprehensive income  1 Total omprehensive income  9 Total comprehensive income  1 Total omprehensive income  1 To								-
Tax Expenses: Current Tax Deferred Tax Total Tax exenses Profit (+)Loss (-) for the period (5-6) Other comprehensive income (Net of Tax) 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 ii) Income tax relating to Items that will be reclassified to profit or loss ii) Income tax relating to Items that will be reclassified to profit or loss Total comprehensive income  Total comprehensive i	5	Profit/(Loss) before						
6 Tax Expenses: Current Tax Deferred Tax Total Tax exenses 7 Profit (*)Loss (-) for the period (5-6) 8 Other comprehensive income(Net of Tax) 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 ii) Income tax relating to Items that will be reclassified to profit or loss ii) Income tax relating to Items that will be reclassified to profit or loss Total other comprehensive income  9 Total comprehensive income 1 Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive income for the period)  0 Paid-up equity share capital (Face value of Rs.10/- each)  1 Other Equity as per balance sheet 2 Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  1 1.32 (15.03) (13.67) (12.35) (31.70) (54.46)  1 (15.70.24)		Tax (3-4)	1 32	(15.03)	(42.67)	(40.05)		
Current Tax   Deferred Tax   Total Tax exenses   Profit (*)*Loss (*)*for the period (5-6)   State of the period			1.02	(13.03)	(13.67)	(12.35)	(31.70)	(54.46)
Current Tax   Deferred Tax   Total Tax exenses   Profit (*)*Loss (*)*for the period (5-6)   State of the period	6	Tax Expenses:-						
Deferred Tax   Total Tax exenses   Profit (+)/Loss (-) for the period (5-6)   8   Other comprehensive income(Net of Tax)   1.32   (15.03)   (13.67)   (12.35)   (31.70)   (54.46)     1.32   (15.03)   (13.67)   (12.35)   (31.70)   (54.46)     1.32   (15.03)   (13.67)   (12.35)   (31.70)   (54.46)     1.32   (15.03)   (13.67)   (12.35)   (31.70)   (54.46)     1.32   (15.03)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (12.35)   (13.67)   (13.67)   (12.35)   (13.67)   (13.67)   (12.35)   (13.67)								
Total Tax exenses   Profit (+)/Loss (-) for the period (5-6)   (5-6)   (13.67)   (13.67)   (12.35)   (31.70)   (54.46)   (5-6)   (13.67)   (12.35)   (31.70)   (54.46)   (13.67)   (12.35)   (31.70)   (54.46)   (13.67)   (12.35)   (31.70)   (54.46)   (13.67)   (12.35)   (13.67)   (12.3								-
Profit (+)/Loss (-) for the period (5-6)   1.32   (15.03)   (13.67)   (12.35)   (31.70)   (54.46)								
(5-6) 8 Other comprehensive income(Net of Tax)  (a) 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 ii) Items that will be reclassified to profit or loss ii) Items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss Total comprehensive income  9 Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  1 Deficiency and the recomprehensive Income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  1 Other Equity as per balance sheet  2 Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  1 Deficiency (0.21) (0.20) (0.18) (0.45)* (0.78)	-							
(34.46)  (56)  Other comprehensive income(Net of Tax)  (a) 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 ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss  Total other comprehensive Income  9 Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  1.32 (15.03) (13.67) (12.35) (31.70) (54.46) profit/(Loss) and other comprehensive Income for the period)  1 Other Equity share capital (Face value of Rs.10/- each)  1 Other Equity as per balance sheet  2 Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  0.02* (0.21) (0.20) (0.18) (0.45)* (0.78)	1		1.32	(15.03)	(13.67)	(12.35)	(31.70)	(EA 40)
(a) 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 b) i) Items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss Total other comprehensive income  Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  (0.21) (0.20) (0.18) (0.45)* (0.78)				` '	(10.01)	(12.00)	(31.70)	(54.46)
ii) Income tax relating to items that will not be reclassified to profit or loss b) i) Items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss Total other comprehensive Income  Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  Dought (IS+X) (IS+X	8	Other comprehensive income(Net of Tax)						1
ii) Income tax relating to items that will not be reclassified to profit or loss b) i) Items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss Total other comprehensive Income  Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  Dought (IS+X) (IS+X	(-)	D M W. A. 78.						- 1
reclassified to profit or loss i) Items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss  Total other comprehensive Income  9 Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  0 Paid-up equity share capital (Face value of Rs.10/- each)  1 Other Equity as per balance sheet  2 Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  1 Comprisor of the profit or loss comprehensive income comprehen	(a)	i) Items that will not be reclassified to profit or loss	-	-		_	_	
b) i) Items that will be reclassified to profit or loss ii) Income tax relating to items that will be reclassified to profit or loss  Total other comprehensive Income  Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  Dilluted (Rs)  1.32  (15.03)  (13.67)  (12.35)  (31.70)  (54.46)		II) Income tax relating to items that will not be	-	-		_		- 1
ii) Income tax relating to items that will be reclassified to profit or loss Total other comprehensive Income  Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  D (15.03)  (13.67)  (12.35)  (13.67)  (12.35)  (31.70)  (54.46)  (54.46)  (54.46)  (54.46)  (54.46)  (54.46)  (697.96	/h)	reclassified to profit or loss						-
reclassified to profit or loss   Total other comprehensive income   Total comprehensive income   Tota	(D)	ii) hearns that will be reclassified to profit or loss	-	-	-		_	
Total other comprehensive Income 9 Total comprehensive income for the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)  0 Paid-up equity share capital (Face value of Rs.10/- each)  1 Other Equity as per balance sheet  2 Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  1 1.32  (15.03)  (13.67)  (12.35)  (31.70)  (54.46)  (54.46)  (54.46)  (54.46)  (54.74)  (54.74)  (697.96)  (697.96)  (697.96)  (697.96)  (70.21) (70.20) (70.18) (70.78)		reclassified to reset as that will be		-	-		_	
1.32 (15.03) (13.67) (12.35) (31.70) (54.46) profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  D (15.03) (13.67) (12.35) (31.70) (54.46)  (54.46)  (54.46)  (54.46)  (54.46)  (697.96) (69		Total other comprehensive to accomp						-
the period (IX+X) (Comprising profit/(Loss) and other comprehensive Income for the period)    Paid-up equity share capital (Face value of Rs.10/- each)   697.96   69	0	Total comprehensive income			- '	- '	_ '	1
profit/(Loss) and other comprehensive Income for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  Description of the period)  697.96	9	the period (IX+X) (Comprise a	1.32	(15.03)	(13.67)	(12.35)	(31 70) 1	154 461 1
for the period)  Paid-up equity share capital (Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  697.96		profit/(loss) and other comprehensive to accomp				122.007	(51.70)	[54.40]
0 Paid-up equity share capital (Face value of Rs.10/- each) 697.96 697.9		for the period)					1	
(Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  Other Equity as per balance sheet  (1570.24)  Other Equity as per balance sheet  (1570.24)  Other Equity as per balance sheet  (1570.24)		are periou)				1		
(Face value of Rs.10/- each)  Other Equity as per balance sheet  Earnings per share (* not annualised)  a) Basic (Rs) b) Dilluted (Rs)  Other Equity as per balance sheet  (1570.24)  Other Equity as per balance sheet  (1570.24)  Other Equity as per balance sheet  (1570.24)	10	Paid-up equity share capital						
1 Other Equity as per balance sheet 2 Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  0.02* 0.02* 0.021) 0.020 0.18) 0.078	'		697.96	697.96	697.96	697.96	697.96	607.06
2 Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  0.02* (0.21') (0.20) (0.18) (0.45)* (0.78)		(Face value of RS.10/- each)					337.30	007.90
2 Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  0.02* (0.21') (0.20) (0.18) (0.45)* (0.78)		Other Fault						
2 Earnings per share (* not annualised) a) Basic (Rs) b) Dilluted (Rs)  0.02* 0.02* 0.21' 0.20) 0.18) 0.45)* 0.78)	11	Other Equity as per balance sheet	-	-	_			(4570.00
a) Basic (Rs) b) Dilluted (Rs)  0.02* 0.21* 0.20) 0.18) 0.45)* 0.78)		Familian					1	(15/0.24)
b) Dilluted (Rs) 0.02 (0.21) (0.20) (0.18) (0.45)* (0.78)	12	Earnings per share (* not annualised)		1	. 1		1	
b) Dilluted (Rs) 0.02 (0.21) (0.20) (0.18) (0.45)* (0.78)		a) Part (P)						
D) Dilluted (Rs) (0.75) (0.76) (0.78)			0.02*	(0.21')	(0.20)	(0.18)	(0.4E)*	(0.70)
(0.45) (0.46) (0.78)	1	b) Diliuled (KS)	0.02*					
					(5.20)	(010)	(045)	(0.78)

UDIN - 24054702 BKCENM 7114



For G. BASU & CO. Chartered Accountants R. No.-301174E

(GAUTAM GUHA) Partner (M. No.-054702)

#### CIN:-L27105CT1971PLC001096

REGD. OFFICE : INDUSTRIAL AREA, BHILAI - 490 026 (CG)

## website: bhilaiwire.com, E-mail bwlltd14@gmail.com

STATEMENT OF ASSETS AND LIABLITIES

(Rs. IN LACS)

	Ψ	(Rs. IN LACS)	
	PARTICULARS	As at Current half	As at Previous
		Year Ended	Year Ended
		30-09-2024	31.03.2024
		(Unaudited)	(Audited)
A)	ASSETS:		
1)	Non Current Assets		
	a) Property , Plant and Equipments	14.76	20.34
2	b) Financial Assets	14.22	6.80
	i) Loan-		-
	ii) Others -		
	c) Other non Current Assets -	6.76	6.76
	Non Current Assets -	35.74	33.90
2)	Current Assets		
-)	a) Inventories	4.17	4.17
	b) Financial Assets	7.17	4.11
	i) Cash and Cash equivalents	99.43	129.6
	ii) Other Bank Balances	185.89	161.40
	i) Loans-	165.69	101.40
	iii) Others	12.53	12.9
	c) Other Current Assets -	12.55	12.5
	c) Other Current Assets -		
	Current Assets	302.02	308.1
	TOTAL ASSETS	337.76	342.0
B)	EQUITY AND LIABILITIES:		
1)	EQUITY		
	a) Equity Share Capital	700.92	700.9
	b) Other Equity	(1582.59)	(1570.2
	Equity	(881.67)	(869.3
2)	LIABILITIES		
	Non Current Liabilities :	1	
	a) Financial Liabilities		
	i) Borrowings	603.54	855.5
	ii) Other Financial Liabilities	-	-
	b)Provisions	-	-
	c) Other NonCurrent Liabilities		-
	Non Current Liabilities :	603.54	855.5
3)	Current Liabilities :		
	a) Financial Liabilities		
	i) Trade Payables	19.99	11.2
	ii) Other Financial Liabilities	7.32	3.3
	iii) Borrowings		
	b) Other Current Liabilities	586.83	339.5
	c) Provisions	1.75	1.7
	Current Liabilities:	615.89	355.8
	TOTAL EQUITY AND LIABILITIES	337.76	342.0

UDIN - 24054702BKCENM 7114



For G. BASU & CO. Chartered Accountants R. No.-301174E

(GAUTAM GUHA)
Partner
(M. No.-054702)

## Regd. Office; - Industrial Area, Bhilai- 490026, (C.G.) STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lacs)

	Fantha Halfman	Tantha half areas
	For the Half year	For the half year
	ended 30th Sep, 2024	ended 3oth Sep.2023
	(Rs.)	(Rs.)
A. Cash Flow from Operating Activities :	(NS.)	(NS.)
Net Profit/(Loss) before Tax & Extraordinary items	(12.35)	(31.70)
Adjustment for	(12.00)	(01.70)
Depreciation	1.60	1.60
Interest Income	(6.34)	(5.03)
Profit on Sale of Discudeed Plant and Equipment	(19.73)	(0.00)
	(36.82)	(35.13)
Adjustment for Working Capital Movements :		
Trade & Other Receivables	0.16	0.01
Decrese in Invontories		3.05
Trade and Other Payables	261.08	8.49
	224.42	(23.58)
Direct Taxes - Refund/(Paid)		-
Operating Cash Flow :	224.42	(23.58)
B. Cash Flow from Investing Activities :		
Interest Received	6.26	2.52
Sale of Discarded Plant and Equipments / Structures	23.72	
Investment (Made) / Realised	(31.91)	
Net Cash Flow from investing Activities	(1.93)	2.52
C. Cash Flow from Financing Activities :		
Receipt of Long Term Borrowings	11.53	24.00
Repayment of Long Term Borrowings	(264.20)	(0.25)
Receipt of Short Term Borrowings		
Repayment of Short Term Borrowrings		
Net Cash Flow from Financing Activities :	(252.67)	23.75
Net increase/(Decrease) in cash and cash Equivalents (A+B+C)	(30.18)	2.69
Opening cash and cash Equivalents	129.61	70.21
Closing cash and cash Equivalents(D+E)	99.43	72.90
Break-up of Cash and cash equivalent :	12 10 20	
Cash in Hand	0.15	0.25
Bank Balances	99.28	72.65
	99.43	72.90

UDIN- 24054702 BKCENM 7114

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For G. BASU & CO. Chartered Accountants R. No.-301174E

> (GAUTAM GUHA) Partner (M. No.-054702)

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### NOTES TO FINANCIAL RESULTS:-

- In view of working capital constraint, manufacturing operation is still under suspension. The 1. management is exploring the possibilities to restart the unit with new product line.
- Gratuity:-2.

The work force of the company is only four including two Whole Time Directors. None of the employees are presently eligible for gratuity which was covered under LIC group gratuity scheme as eligible age limit has crossed and withdrawn amount of gratuity from the gratuity fund maintained with LIC.

Presently leave accumulation of unveiled leave at the end of the year is not allowable.

In view of above both the cases IND AS - 19 is applicable to the company.

3. Impact of Audit Qualification:-

Depreciation on components laid down in Foot Note 4 of Schedule - II of the Companies Act, 2013 from Financial Year of 31st March, 2016 has not been accounted for.

Management Reply:-

Since the factory is under suspension of works, devoid of Technical Personnel it is practically not possible to identify components relevant to different items of Fixed Assets and identify their residual life span based on technical evaluation except for deputing outside agency for the purpose at prohibitive cost in the context of existing financial base of the company.

These came in the way of implementing Foot Note 4 of Schedule II of the Companies Act, 2013 dealing with Depreciation Accounting. In any case WDV of total fixed assets is only Rs 21.96 Lakhs as on 30th September, 2024.

The above Unaudited Financial Results were reviewed by the Audit Committee and approved by the 4) Board of Directors at their respective meeting held on 11th November , 2024. Statutory Auditors, as required under Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 has conducted the Limited Review for the Quarter/Half year September, 2024.

By Order of the Board

Whole time Director DIN - 00391181

Place: Kolkata

Date: 11th November, 2024. For G. BASU & CO. Chartered Accountants R. No.-301174E

Partner

(M. No.-054702)

