

**Dt: 09.11.2024**

To

BSE Ltd.

Regd. Office: 25<sup>th</sup>Floor,  
P.J. Towers, Dalal Street,  
Fort, Mumbai -400001**Subject: Outcome of Board Meeting and submission of Un-audited Financial Results for the quarter and half year ended on 30<sup>th</sup> September, 2024****Ref: Scrip Code: 543211 ISIN No: INE0B9A01018**

Dear Sir/ Madam,

In continuation of our letter dated October 30, 2024 and pursuant to Regulation 30 and other applicable provisions of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the that the Board of Directors of the Company, at their meeting held today at the registered office of the Company, has inter alia transacted the following businesses:

1. Considered and approved the Standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2024 along with Auditors' Limited Review Report thereon, prepared in accordance with IND-AS.

Further, Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we are herewith submitting the above said Standalone Un-Audited Financial Results along with auditors' Limited Review Report thereon for the quarter and half year ended 30.09.2024.

2. Considered and approved to incorporate of a wholly owned subsidiary of the company.

The incorporation of the wholly owned subsidiary will leverage the growth opportunities in the evolving mobility space.

**Disclosures pursuant to SEBI Circular: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are given hereunder.**

S. No.	Particulars	Details
01.	Name of the target entity, details in brief such as size, turnover etc.;	<b>Proposed Name:</b> SHV Industries Private Limited <b>Proposed Authorized Capital:</b> Rs. 10,00,000/- (Rupees Ten Lakh only)



Regd. Off.: 7A/39 (12- First Floor), WEA Channa Market, Karol Bagh, New Delhi - 110005 Phone: 011-47532792  
Fax: 011-47532798, E-mail: smitaglobal2001@yahoo.com, info@bonlonindustries.com www.bonlonindustries.com

Branch Off.: 02-107, Wework, Oberoi Commerz II, 1 Mohan Gokhale Road, Colony No. 2, Mumbai Suburban, Maharashtra-400063. India

PLANT 1: G1/663, RIICO Indl. Area, Bhiwadi, Distt. Alwar, (Rajasthan), Ph: +91-8955097125

PLANT 2: E-424, RIICO Industrial Area, Chopanki, Bhiwadi, Distt. Alwar (Rajasthan), +91-8829079950/41, 9116612329,

Godown (Delhi): 488-D1, Dilshad Garden, Shahadra, Delhi-110095 Ph: +91-9540007429

02.	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	The proposed wholly owned subsidiary (WOS) once incorporated, will be a related party of the Company.
03.	Industry to which the entity being acquired belongs;	Manufacturing of cables/ Trading of Metals / Construction
04.	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The proposed wholly owned subsidiary to be incorporated shall carry out the business multiple segments, which includes:  1. Manufacturing 2. Trading 3. Construction
05.	Brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
06.	Indicative time period for completion of the acquisition	Not Applicable
07.	Consideration - whether cash consideration or share swap or any other form and details of the same;	100% subscription to the share capital in cash
08.	Cost of acquisition and/or the price at which the shares are acquired;	Initially the WOS will be incorporate with the authorized and subscribed capital of Rs. 10 Lakh (01 Lakh Equity Shares of Rs. 10/- Each).  The Company will acquire the 100% equity share capital of the proposed company.
09.	Percentage of shareholding / control acquired and / or number of shares acquired;	100%



10.	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	Not applicable since the Company is yet to be incorporated
-----	---	--

The meeting of the Board of Directors commenced at 04:00 PM and concluded at 07:00 PM.

Kindly take the above on record and disseminate.

Thanking you,

Yours Truly,

**FOR BONLON INDUSTRIES LIMITED**



**(RAJAT JAIN)**

**WHOLE TIME DIRECTOR**

**DIN: 00438444**



# BONLON INDUSTRIES LIMITED

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005  
CIN: L27108DL1998PLC097397

## Unaudited Financial Result For The Quarter And Half Year Ended September 30th, 2024

(' In Lakhs, except per share data)

Particulars	Quarter Ended		Half Year Ended		Year Ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
<b>1 Income</b>						
Revenue from operations	20,465.28	13,398.46	13,073.48	33,863.74	22,021.53	43,148.60
Other income	0.94	0.62	6.20	1.57	23.57	8.74
<b>Total income</b>	<b>20,466.22</b>	<b>13,399.09</b>	<b>13,079.68</b>	<b>33,865.31</b>	<b>22,045.10</b>	<b>43,157.34</b>
<b>2 Expenses</b>						
(a) Cost of materials consumed	1,992.38	1,775.47	1,650.51	3,767.85	3,712.24	7,469.79
(b) Purchases of stock-in-trade	19,558.94	10,807.56	10,724.32	30,366.50	19,038.91	35,345.53
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,527.51)	356.27	341.22	(1,171.24)	(1,432.58)	(1,195.24)
(d) Excise Duty	-	-	-	-	-	-
(e) Employee benefit expense	57.70	42.13	46.83	99.83	90.13	202.21
(f) Finance costs	65.97	43.66	40.31	109.62	73.49	132.72
(g) Depreciation, depletion and amortisation expense	39.24	37.35	45.03	76.59	81.19	177.88
(h) Other Expenses	216.97	222.35	204.02	439.32	372.27	713.22
<b>Total expenses</b>	<b>20,403.68</b>	<b>13,284.80</b>	<b>13,052.25</b>	<b>33,685.47</b>	<b>21,935.65</b>	<b>42,846.11</b>
<b>Total profit before exceptional items and tax</b>	<b>62.54</b>	<b>114.29</b>	<b>27.43</b>	<b>176.83</b>	<b>109.45</b>	<b>311.23</b>
<b>3 Exceptional items</b>						
Total profit before tax	62.54	114.29	27.43	176.83	109.45	311.23
<b>Tax expense</b>						
Current tax	18.19	31.89	9.68	50.08	33.84	94.32
Mat Credit Entitlement	-	-	-	-	-	-
Deferred tax	(2.53)	(2.96)	(2.70)	(5.49)	(6.09)	(15.97)
<b>Total tax expenses</b>	<b>15.66</b>	<b>28.92</b>	<b>6.98</b>	<b>44.59</b>	<b>27.75</b>	<b>78.35</b>
<b>Net Profit Loss for the period</b>	<b>46.88</b>	<b>85.36</b>	<b>20.45</b>	<b>132.24</b>	<b>81.71</b>	<b>232.88</b>
Other comprehensive income net of taxes	-	-	-	-	-	-
<b>Total Comprehensive Income for the period</b>	<b>46.88</b>	<b>85.36</b>	<b>20.45</b>	<b>132.24</b>	<b>81.71</b>	<b>232.88</b>
<b>9 Details of equity share capital</b>						
Paid-up equity share capital	1,418.34	1,418.34	1,418.34	1,418.34	1,418.34	1,418.34
Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
<b>10 Earnings per share</b>						
<b>Earnings per equity share</b>						
Basic earnings (loss) per share	0.33	0.60	0.14	0.93	0.58	1.64
Diluted earnings (loss) per share	0.33	0.60	0.14	0.93	0.58	1.64




1. The Unaudited financial results for the quarter and half year ended September 30, 2024 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on November 09, 2024.
2. The company has adopted Indian Accounting Standards (Ind -AS) from Financial Year 2022-23 with a transition date of 1<sup>st</sup> April 2021. The Financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) Amendment Rules, 2016.
3. The company has only one business segment i.e. Ferrous/Non Ferrous Metals and its products.
4. The figures for the corresponding period of the previous year or previous quarter have been regrouped/rearranged and/or recast wherever required.
5. The Figures of the quarter ending September 30, 2024 are the balancing figures between Unaudited figures in respect of half year ending September 30, 2024 and the published figures of quarter first of the current financial year.

Place : New Delhi  
Date : 09/11/2024



For and on behalf of the Board  
For BONLON INDUSTRIES LIMITED

  
Rajat Jain  
Whole Time Director  
DIN - 00438444

**BONLON INDUSTRIES LIMITED**

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN: L27108DL1998PLC097397

**UNAUDITED STATEMENT OF ASSETS AND LIABILITIES**

(` In Lakhs)

	Particulars	As at	As at
		30th Sep 2024	31st Mar 2024
		Unaudited	Audited
	<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	1,366.19	1,050.29
	Intangible Assets	0.03	0.05
	<b>Non-current financial assets</b>	<b>1,366.22</b>	<b>1,050.34</b>
	Non-current investments	891.23	891.23
	Loans, non-current	74.22	72.18
	Other non-current financial assets	-	-
	<b>Total non-current financial assets</b>	<b>965.45</b>	<b>963.41</b>
	Deferred tax assets (net)	43.64	38.15
	Other non-current assets	2.03	4.07
	<b>Total non-current assets</b>	<b>2,377.35</b>	<b>2,055.96</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	3,923.34	2,972.65
	<b>Current financial asset</b>		
	Current investments		
	Trade receivables, current	6,379.88	5,563.84
	Cash and cash equivalents	13.85	19.86
	Bank balance other than cash and cash equivalents	175.62	150.32
	Loans, current	26.41	8.45
	Other current financial assets		-
	<b>Total current financial assets</b>	<b>6,595.76</b>	<b>5,742.48</b>
	Current tax assets (net)	-	-
	Other current assets	1,877.20	2,497.19
	<b>Total current assets</b>	<b>12,396.30</b>	<b>11,212.32</b>
<b>3</b>	Non-current assets classified as held for sale	-	-
	<b>Total assets</b>	<b>14,773.65</b>	<b>13,268.28</b>
	<b>Equity and liabilities</b>		
<b>1</b>	<b>Equity</b>		
	Equity share capital	1,418.34	1,418.34
	Other equity	6,611.41	6,479.17
	<b>Total equity</b>	<b>8,029.75</b>	<b>7,897.50</b>



2	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings, non-current	121.28	141.47
	Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	<b>121.28</b>	<b>141.47</b>
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	<b>Total non-current liabilities</b>	<b>121.28</b>	<b>141.47</b>
	<b>Current liabilities</b>		
	<b>Current financial liabilities</b>		
	Borrowings, current	1,861.48	2,876.21
	Trade payables, current		-
	- Micro and Small Enterprises	232.14	1,005.28
	- Other Than Micro and Small Enterprises	1,799.09	1,273.54
	Other current financial liabilities		-
	<b>Total current financial liabilities</b>	<b>3,892.71</b>	<b>5,155.03</b>
	Other current liabilities	2,693.53	49.12
	Provisions, current	-	-
	Current tax liabilities (Net)	36.37	25.16
	Deferred government grants, Current	-	-
	<b>Total current liabilities</b>	<b>6,622.61</b>	<b>5,229.31</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
	<b>Total liabilities</b>	<b>6,743.90</b>	<b>5,370.78</b>
	<b>Total equity and liabilities</b>	<b>14,773.65</b>	<b>13,268.28</b>

For and on behalf of the Board  
For BONLON INDUSTRIES LIMITED



*Rajat Jain*

Rajat Jain  
Whole Time Director  
DIN - 00438444

Place : New Delhi  
Date : 09/11/2024

**BONLON INDUSTRIES LIMITED**

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005

CIN: L27108DL1998PLC097397

**Cash Flow Statement for the period Ending September 30th, 2024**

( ` In Lakhs)

Statement of Cash Flows	For the half year ended	For the half year ended
	30th Sept, 2024	30th Sept, 2023
	Unaudited	Unaudited
<b>Cash flow from operating activities:</b>		
Profit before the tax	176.83	109.45
<b>Adjustments to reconcile net profit to net cash provided by operating activities:</b>		
Depreciation and amortization	76.59	81.19
Interest and dividend income	(1.57)	(0.89)
Interest Expense for the period	98.39	69.87
Other Borrowing cost for the period	11.24	3.62
Preliminary Expense written off	2.03	2.39
Allowance for Credit Loss in Financial Assets	0.03	0.54
<b>Changes in assets and liabilities</b>		
Trade receivables	(816.06)	(306.29)
Inventories	(950.69)	(1,718.81)
Other current asset	619.99	(603.37)
Trade payables and other liabilities	(247.58)	1,531.67
Other current liabilities	2,644.41	142.21
Other financial liabilities	-	-
<b>Cash generated from operations</b>	<b>1,613.61</b>	<b>(688.41)</b>
Income taxes paid	(38.87)	(26.03)
<b>Net cash generated by operating activities</b>	<b>1,574.73</b>	<b>(714.44)</b>
<b>Cash flow from investing activities:</b>		
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(392.47)	(166.81)
Sale of property, plant & equipment, intangibles etc including change in capital creditors	-	-
Sale/(Purchase) of long term investment	0.00	-
Change in Bank Balance Other than Cash and Cash Equivalent	(25.30)	(52.07)
Change in Short Term Loans & Advance	(17.96)	0.85
Change in Long Term Loans & Advance	(2.05)	30.50
Preliminary Expenses Incurred	-	-
Interest income	1.57	0.89
<b>Net cash used in investing activities</b>	<b>(436.20)</b>	<b>(186.64)</b>
<b>Cash flow from financing activities:</b>		
Proceeds from Current Borrowings	(1,014.73)	870.06
Proceeds from issue of share capital/ application money	-	-
Interest paid	(98.39)	(69.87)
Change In Long term Borrowings	(20.18)	100.00
Other Borrowing cost paid	(11.24)	(3.62)
Change in Non current financial liabilities	-	-
<b>Net cash used in financing activities</b>	<b>(1,144.54)</b>	<b>896.57</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>(6.01)</b>	<b>(4.51)</b>
Cash and cash equivalents at the beginning	19.86	8.71
<b>Cash and cash equivalents at the end</b>	<b>13.85</b>	<b>4.20</b>

For and on behalf of the Board  
For BONLON INDUSTRIES LIMITEDRajat Jain  
Whole Time Director  
DIN - 00438444Place : New Delhi  
Date : 09/11/2024





**LIMITED REVIEW REPORT ON THE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2024**

To  
The Board of Directors  
Bonlon Industries Limited

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **BONLON INDUSTRIES LIMITED** ('the Company') for the quarter and half year ended 30<sup>th</sup> September 2024, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

These statements are the responsibility of the Company's Management and have been approved by its 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 rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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.

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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information





required to be disclosed in accordance with the requirements 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.

**For GAUR & ASSOCIATES**

Chartered Accountants

FRN: 005354C

**S. K. Gupta**

Partner

M. No. 016746

UDIN: 24016746BKCABC6821

Place: DELHI

Date: 09.11.2024