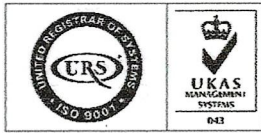


ISO 9001:2008 Certified Company



# Billwin Industries Limited

79, Vishal Industrial Estate, Village Road,  
Nahur (W), Mumbai - 400078.  
• Tel : 022 -25668112

Email- [info@billwinindustries.com](mailto:info@billwinindustries.com)

Web- [www.billwinindustries.com](http://www.billwinindustries.com)

CIN-U18104MH2014PLC252842

To,

Date: 13th November, 2021

The Manager,  
Department of Corporate Services,  
Bombay Stock Exchange Limited  
P. J. Tower, Dalal Street,  
Mumbai – 400 001.

Dear Sir,

**Subject: Outcome of Board Meeting held to consider and approve Unaudited  
Financial Results for the half year ended 30<sup>th</sup> September, 2021.**

**Ref: Regulation 30 and 33 of SEBI (LODR) Regulations, 2015**

**BSE Scrip ID: 543209 ISIN No. INE0CRS01012.**

With reference to above captioned subject matter and pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held on **Saturday the 13<sup>th</sup> November, 2021** which started at **11.00 a.m.** and concluded at **5.30 p.m.** has considered, discussed and decided /approved inter-alia the following business:

1. The Unaudited Financial results along with Limited review report for the half year ended 30<sup>th</sup> September, 2021;
2. Any other matter with the permission of the chair.

You are kindly requested to take note of the above and arrange to bring to the notice of all the concerned.

Thanking You,  
Yours Sincerely,

**For Billwin Industries Limited**

  
**Subrata Dey**

**Director**

**DIN: 06747042**





# Gupta Agarwal & Associates

CHARTERED ACCOUNTANTS

Limited Review Report on Unaudited Financial Results for half year ended 30<sup>th</sup> September, 2021 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

## LIMITED REVIEW REPORT

To  
The Board of Directors of  
**BILLWIN INDUSTRIES LIMITED**

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the statement") of **M/s. BILLWIN INDUSTRIES LIMITED** (the Company) for the quarter and half year ended 30<sup>th</sup> September, 2021 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement, which is the responsibility of the Company's management and approved by the 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 and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 provides 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 GUPTA AGARWAL & ASSOCIATES.  
Chartered Accountants  
FRN: 329001E



(J.S.Gupta)  
Partner  
Mem. No. 059535  
UDIN: 21059535AAAAIO3521

Place: Kolkata  
Date: 13<sup>th</sup> Day of November, 2021

**BILLWIN INDUSTRIES LIMITED**

Regitsered Office: 79, Vishal Industrial Estate Village Road, Bhandup West Mumbai Mumbai City Mh 400078

CIN:- U18104MH2014PLC252842

**Cash Flow Statement for the year ended 30th September 2021**

PARTICULARS		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2021	FIGURES AS AT THE END OF 31ST MARCH, 2021
<b>A</b>	<b>Cash Flow from Operating Activities :</b>		
	Net Profit/(Loss) before tax	15.92	7.47
	<b>Adjustments for:</b>		
	Finance Cost	15.48	32.93
	Depreciation	0.54	1.08
	Interest Income	-	-
	Rental Income	-	-
	Adjustment of Prior Period items	-	-
	<b>Operating Profit before working capital changes</b>	<b>31.94</b>	<b>41.48</b>
	<b>Adjustments for:</b>		
	(Increase) / Decrease in Current Investments	-	-
	(Increase) / Decrease in Inventories	(11.89)	(261.24)
	(Increase) / Decrease in Trade Receivable	61.58	98.70
	(Increase) / Decrease in Short Term Loans & Advances	63.64	(63.50)
	(Increase) / Decrease in Other Current Assets	(75.76)	-
	Increase / (Decrease) in Short Term Borrowings	17.15	1.16
	Increase / (Decrease) in Trade Payables	(26.36)	(12.22)
	Increase / (Decrease) in Other Current Liabilities	(26.35)	35.64
	Increase / (Decrease) in Provisions	-	-
	<b>Net adjustments</b>	<b>2.01</b>	<b>(201.46)</b>
	<b>Operating Profit after working capital changes</b>	<b>33.95</b>	<b>(159.98)</b>
	Less: Income Tax Paid	-	-
	<b>Net Cash from/ (used in) Operating Activities</b>	<b>33.95</b>	<b>(159.98)</b>
	(A)		
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	(Purchase) / Sale of Fixed Assets & W-I-P	-	-
	Long term Loans & Advances	2.96	-
	Interest Income	-	-
	Rental Income	-	(24.93)
	<b>Net Cash from/ (used in) Investing Activities</b>	<b>2.96</b>	<b>(24.93)</b>
	(B)		
<b>C</b>	<b>Cash Flow from Financing Activities :</b>		
	Increase / (Decrease) in Long Term Borrowings	(21.24)	37.75
	Proceeds from Issue of shares	-	179.76
	Finance Cost paid	(15.48)	(32.93)
	<b>Net Cash from/ (used in) Financing Activities</b>	<b>(36.72)</b>	<b>184.58</b>
	(C)		
	<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>0.19</b>	<b>(0.33)</b>
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	0.10	0.43
	Cash & Cash Equivalents as at the end of the year	0.29	0.10

For BILLWIN INDUSTRIES LIMITED

SUBRATA DEY  
MANAGING DIRECTOR  
DIN: 06747042



Place : Mumbai  
Date : 13.11.2021

**BILLWIN INDUSTRIES LIMITED**

Registered Office: 79, Vishal Industrial Estate Village Road, Bhandup West Mumbai Mumbai City Mh 400078  
CIN:- U18104MH2014PLC252842

Statement of Assets and Liabilities as at 30th September, 2021

Particulars	Amount in Lacs	
	As at 30th September, 2021	As at 31st March, 2021
<b>A</b>		
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>1 SHAREHOLDERS' FUND</b>		
Equity Share Capital	213.07	213.07
Reserve & Surplus	273.03	261.22
<b>Total Shareholders' Fund</b>	<b>486.10</b>	<b>474.29</b>
<b>2 LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Long-term Borrowings	190.97	212.21
<b>Total Non-Current Liabilities</b>	<b>190.97</b>	<b>212.21</b>
<b>Current Liabilities</b>		
Short-term Borrowings	231.47	214.32
Trade Payables	56.48	82.84
Other Current Financial Liabilities	22.16	48.51
Short-term Provisions	19.49	15.32
<b>Total Current Liabilities</b>	<b>329.60</b>	<b>360.99</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>1,006.67</b>	<b>1,047.49</b>
<b>B</b>		
<b><u>ASSETS</u></b>		
<b>1 Non-Current Assets</b>		
Property, Plant & Equipment	3.32	3.86
<b>Other Non - Current Asset</b>		
Non Current Investments	11.00	11.00
Long Term Loans & Advances	24.32	27.28
Deferred Tax Asset (Net)	0.18	0.13
<b>Total Non-current Assets</b>	<b>38.82</b>	<b>42.27</b>
<b>2 Current Assets</b>		
Inventories	397.02	385.12
Current Investments	-	-
Trade Receivables	470.02	531.60
Cash and Bank Balances	0.29	0.10
Short-term Loans and Advances	24.76	88.40
Other current financial assets	75.76	-
<b>Total Current Assets</b>	<b>967.85</b>	<b>1,005.22</b>
<b>TOTAL ASSETS</b>	<b>1,006.67</b>	<b>1,047.49</b>

For BILLWIN INDUSTRIES LIMITED

  
SUBRATA DEY  
MANAGING DIRECTOR  
DIN: 06747042



Place : Mumbai  
Date : 13.11.2021

# BILLWIN INDUSTRIES LIMITED

Registered Office: 79, Vishal Industrial Estate Village Road, Bhandup West Mumbai Mumbai City Mh 400078  
CIN:- U18104MH2014PLC252842

Rs. in Lacs

## Statement of Audited Financial Results for the Half Year ended 30th September, 2021

Sr. No	Particulars	6 Months ended 30.09.2021	6 Months ended 31.03.2021	Preceding 6 Months ended 30.09.2020	Year to date figures as on 31.03.2021	Year to date figures as on 31.03.2020
		Unaudited	Audited	Unaudited	Audited	Audited
1	<b>Income from Operations</b>					
	a) Revenue from Operations	280.77	463.48	(178.67)	284.81	116.16
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	-	-	-	-	-
	<b>Total Income from Operations (Net)</b>	<b>280.77</b>	<b>463.48</b>	<b>(178.67)</b>	<b>284.81</b>	<b>116.16</b>
2	<b>Expenses</b>					
	(a) Cost of Materials Consumed	215.88	118.36	129.09	247.45	127.08
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	(3.50)	277.91	(364.71)	(86.80)	(58.22)
	(e) Employees Benefits Expenses	21.53	29.97	20.87	50.84	14.96
	(f) Finance Costs	15.48	29.89	3.04	32.93	3.07
	(g) Depreciation & Amortisation expense	0.54	0.43	0.65	1.08	0.17
	(h) Other Expenses	14.92	15.98	15.86	31.84	9.83
	<b>Total Expenses</b>	<b>264.85</b>	<b>472.54</b>	<b>(195.20)</b>	<b>277.34</b>	<b>96.91</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>15.92</b>	<b>(9.06)</b>	<b>16.53</b>	<b>7.47</b>	<b>19.25</b>
4	<b>Exceptional Items (Net- Gain/Loss)</b>	-	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>15.92</b>	<b>(9.06)</b>	<b>16.53</b>	<b>7.47</b>	<b>19.25</b>
6	<b>Tax Expense - Current Tax</b>	<b>4.17</b>	<b>(2.14)</b>	<b>4.16</b>	<b>2.02</b>	<b>4.97</b>
	- Earlier year Tax	-	-	-	-	-
	- Deffered Tax	(0.06)	(0.08)	(0.01)	(0.09)	(0.03)
	- MAT Credit	-	-	-	-	-
7	<b>Profit after tax ( 5-6 )</b>	<b>11.81</b>	<b>(6.84)</b>	<b>12.38</b>	<b>5.54</b>	<b>14.31</b>
8	<b>Other Comprehensive Income</b>					
	(a) Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(b) Income tax relating to items that will not be reclassified to Profit & Loss	-	-	-	-	-
	(c) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	(d) Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-
9	<b>Total Other Comprehensive Income (a+b+c+d)</b>	-	-	-	-	-
10	<b>Total Comprehensive Income (7+9)</b>	<b>11.81</b>	<b>(6.84)</b>	<b>12.38</b>	<b>5.54</b>	<b>14.31</b>
11	<b>Paid Up Equity Share Capital (FV of Rs. 10/- Each)</b>	<b>213.07</b>	<b>213.07</b>	<b>213.07</b>	<b>213.07</b>	<b>146.47</b>
12	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>					
(i)	a) Basic	0.55	(0.32)	0.58	0.26	1.80
	b) Diluted	0.55	(0.32)	0.58	0.26	1.80

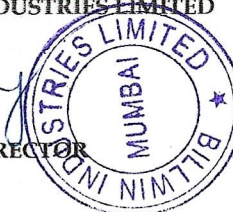
**Notes :**

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2021
- The Company has opted to disclose standalone financial results for the half year ended 30th September, 2021 in view of exemption available vide SEBI circular no.CIR/CFD/FAC/62/2016 dated 25th July, 2016.
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of BSE.
- Segment reporting as defined in Accounting Standards - 17 is not applicable, as the business of the company falls in one segment.

For BILLWIN INDUSTRIES LIMITED

SUBRATA DEY  
MANAGING DIRECTOR

DIN: 06747042



Place : Mumbai  
Date : 13.11.2021