



BUTTERFLY GANDHIMATHI APPLIANCES LIMITED

February 10, 2025

To, The Manager - Listing BSE Limited ("BSE") , Corporate Relationship Department, 2nd Floor, New Trading Ring, P.J. Towers, Dalal Street, Mumbai – 400 001.	To, The Manager - Listing National Stock Exchange of India Limited ("NSE") , "Exchange Plaza", 5th Floor, Plot No. C/1, G Block, Bandra-Kurla Complex Bandra (East), Mumbai – 400 051.
BSE Scrip Code: 517421	NSE Symbol: BUTTERFLY
ISIN: INE295F01017	ISIN: INE295F01017
Our Reference: 68/2024-25	Our Reference: 68/2024-25

Dear Sir/Madam,

Sub: Integrated Filing (Financials) for the quarter and nine months ended 31st December 2024

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

You are requested to take note of the same.

For **Butterfly Gandhimathi Appliances Limited**

Viral Sarvaiya
Company Secretary & Compliance Officer
ACS: 33764

Regd.office : 143.Pudupakkam Village, Vandalur-Kelambakkam Road, Kelambakkam - Pin 603 103,
Chengalpattu District, Phone : +91-44-47415500 CIN No : L28931TN1986PLC012728.
E-mail : gmal@butterflyindia.com, Web : www.butterflyindia.com

Corporate office : E-34, 2nd Floor, Egattur Village, Rajiv Gandhi Salai, Navalur - 600130, Chengalpattu District.
Phone : 044-49005100 E-mail : butterflyho@butterflyindia.com,

Independent Auditors' Review Report on the Unaudited Financial Results of Butterfly Gandhimathi Appliances Limited for the quarter ended December 31, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To

The Board of Directors of Butterfly Gandhimathi Appliances Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Butterfly Gandhimathi Appliances Limited** ("the Company") for the quarter ended 31st December, 2024 and year to date results for the period from April 01, 2024 to December 31, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, ("Listing Regulations").

2. 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), as prescribed under Section 133 of Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement 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. 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. 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 the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **ASA & Associates LLP**
Chartered Accountants
ICAI Firm Registration No. 009571N/N500006

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G N Ramaswami
Partner
Membership No.: 202363
UDIN: 25202363BMOQFO1682

Place: Mumbai
Date: February 10, 2025

Butterfly Gandhimathi Appliances Limited

CIN No: L28931TN1986PLC012728

Regd Office: 143, Pudupakkam Village, Vandalur -Kelambakkam Road, Kelambakkam - 603 103

Phone: 044-49005154; Email: cs@butterflyindia.com; Website: www.butterflyindia.com



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

₹ in Lakhs

Particulars	Quarter Ended			Nine month Ended		Year Ended
	31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31-03-2024 (Audited)
1 Revenue from operations (Net)	23,809.47	25,770.13	23,794.51	67,750.07	76,490.05	93,128.25
2 Other income (Net)	107.34	163.23	138.02	474.49	377.78	485.77
3 Total Income (1+2)	23,916.81	25,933.36	23,932.53	68,224.56	76,867.83	93,614.02
4 Expenses						
a. Cost of materials consumed	12,332.60	13,289.87	9,948.36	35,895.92	38,098.99	45,135.03
b. Purchases of stock-in-trade	1,711.03	2,275.77	5,117.72	5,895.60	13,586.00	16,033.74
c. Changes in inventories of finished goods , work-in-progress and stock-in-trade	1,257.74	592.59	563.64	965.40	(3,927.15)	(1,792.99)
d. Employee benefits expense	2,695.69	2,690.54	2,740.68	8,159.14	9,178.82	11,566.13
e. Finance costs	112.55	151.78	192.55	421.22	505.09	642.44
f. Depreciation and amortisation expense	552.17	607.50	459.08	1,772.84	1,352.66	1,806.27
g. Other expenses	4,103.02	4,635.77	5,189.07	11,920.73	14,838.57	19,449.00
Total Expenses	22,764.80	24,243.82	24,211.10	65,030.85	73,632.98	92,839.62
5 Profit before exceptional items and tax (3- 4)	1,152.01	1,689.54	(278.57)	3,193.71	3,234.85	774.40
6 Exceptional items	-	-	-	-	-	211.54
7 Profit before tax (5- 6)	1,152.01	1,689.54	(278.57)	3,193.71	3,234.85	562.86
8 Tax expenses:						
a. Current tax	372.70	410.80	(45.90)	983.90	935.10	349.67
b. For Earlier Years	-	(84.06)	-	(84.06)	-	-
c. Deferred tax	(51.26)	95.14	(16.40)	(56.19)	(415.68)	(525.79)
Total Tax Expenses	321.44	421.88	(62.30)	843.65	519.42	(176.12)
9 Net Profit or (loss) for the period/ year (7 - 8)	830.57	1,267.66	(216.27)	2,350.06	2,715.43	738.98
10 Other Comprehensive Income, net of income tax						
a. Items that will not be reclassified to profit or loss account						
Remeasurement of Defined benefit Plan Gain / (Loss)	(16.36)	(16.75)	(26.95)	(50.25)	(80.42)	(112.92)
Income Tax effect on the above	4.12	4.21	6.78	12.65	20.24	28.42
b. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
11 Total Comprehensive Income for the period/ year (9+10)	818.33	1,255.12	(236.44)	2,312.46	2,655.25	654.48
12 Paid up equity share capital (Face value of ₹ 10 each)	1,787.96	1,787.96	1,787.96	1,787.96	1,787.96	1,787.96
13 Other Equity (excluding revaluation reserve)						27,350.74
14 Earnings per share basic and diluted (not annualized for the quarter and Nine month ended periods) (Face value of ₹ 10 each)						
a. Basic in ₹	4.65	7.09	(1.21)	13.14	15.19	4.13
b. Diluted in ₹	4.65	7.09	(1.21)	13.14	15.19	4.13

Notes:

- The above financial results, reviewed and recommended by the Audit Committee, were approved by the Board of Directors at its meeting held on 10th February 2025. A limited review of financial results has been carried out by the Statutory Auditors of the Company and they have issued an unmodified report thereon.
- Financial results for all the periods presented have been prepared in accordance with recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015, as amended from time to time and other generally accepted accounting practices and principles.
- The operations of the Company are in to one segment viz. Domestic Appliances, as identified by the Chief Operating Decision Maker. Therefore, there is one reportable segment in accordance with Ind AS- 108 "Operating Segments".
- Figures for the comparative periods have been regrouped wherever necessary in conformity with current period classification.
- Company has no Subsidiary/Associate/Joint venture Company as on 31st December 2024.



For and on Behalf of the Board of Directors
Butterfly Gandhimathi Appliances Limited

(Kaleeswaran Arunachalam)
Director

Place : Mumbai
Date : 10.02.2025

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B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

Not Applicable

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

S. No.	Particulars	In INR crore
1.	Loans / revolving facilities like cash credit from banks / financial institutions	-
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
2.	Unlisted debt securities i.e. NCDs and NCRPS	
A	Total amount outstanding as on date	-
B	Of the total amount outstanding, amount of default as on date	-
3.	Total financial indebtedness of the listed entity including short-term and long-term debt	-

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Not applicable for current quarter ended December 31, 2024.

E. 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., 4th quarter)

Not applicable for current quarter ended December 31, 2024.