

Dt: 09.11.2023

To

BSE Ltd.
Regd. Office: 25thFloor,
P.J. Towers, Dalal Street,
Fort, Mumbai -400 001**Subject: Outcome of Board Meeting and Submission of Standalone Un-Audited Financial Results & Auditors' Limited Review Report thereon****Ref: Scrip Code-543211, ISIN No-INE0B9A01018**

Dear Sir/ Madam,

In continuation of our letter dated November 01, 2023 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, 2023 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 30.09.2023.

The meeting of the Board of Directors commenced at **04:00 PM** and concluded at **06:45 PM**.

Kindly take the above on record and disseminate.

Thanking you,

Yours Truly,

FOR BONLON INDUSTRIES LIMITED


(ARUN KUMAR JAIN)
MANAGING DIRECTOR
DIN: 00438324





LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2023

TO THE BOARD OF DIRECTORS OF 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 30th September 2023, 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. 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.

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

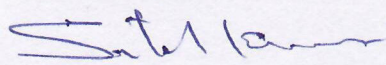


(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GAUR & ASSOCIATES

Chartered Accountants

FRN: 005354C



S. K. Gupta

Partner

M. No. 016746

UDIN: 23016746BGRWLN4128

Place: DELHI

Date: 09/11/2023

BONLON INDUSTRIES LIMITED

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

CIN: L27108DL1998PLC097397

Email- info@bonlonindustries.com, Website: www.bonlonindustries.com, Ph: 011-47532792

Unaudited Financial Result For The Quarter And Half Year Ended September 30, 2023

1	Particulars	Quarter Ended			Half Year Ended		Year Ended	
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022		31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		Audited
	Revenue from operations	13,073.48	8,948.05	9,491.87	22,021.53	18,414.48	51,103.88	
	Other income	6.20	17.37	127.12	23.57	161.04	147.87	
	Total income	13,079.68	8,965.42	9,618.98	22,045.10	18,575.52	51,251.75	
2	Expenses							
(a)	Cost of materials consumed	1,650.51	2,061.73	1,049.65	3,712.24	3,195.61	5,449.71	
(b)	Purchases of stock-in-trade	10,724.32	8,314.59	7,847.67	19,038.91	13,724.32	44,669.12	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	341.22	(1,773.81)	301.16	(1,432.58)	825.83	(31.31)	
(d)	Excise Duty	-	-	-	-	-	-	
(e)	Employee benefit expense	46.83	43.30	26.58	90.13	50.49	122.70	
(f)	Finance costs	40.31	33.18	15.31	73.49	23.07	67.70	
(g)	Depreciation, depletion and amortisation expense	45.03	36.16	36.19	81.19	64.08	147.95	
(h)	Other Expenses	204.02	168.24	198.22	372.27	441.60	604.42	
	Total expenses	13,052.25	8,883.40	9,474.78	21,935.65	18,325.00	51,030.28	
	Total profit before exceptional items and tax	27.43	82.03	144.20	109.45	250.53	221.46	
3	Exceptional items	-	-	-	-	-	-	
	Total profit before tax	27.43	82.03	144.20	109.45	250.53	221.46	
	Tax expense							
4	Current tax	9.68	24.16	31.15	33.84	59.95	66.52	
5	Mat Credit Entitlement	-	-	-	-	-	-	
6	Deferred tax	(2.70)	(3.40)	(2.49)	(6.09)	(5.16)	(13.51)	
	Total tax expenses	6.98	20.77	28.65	27.75	54.79	53.02	
7	Net Profit Loss for the period	20.45	61.26	115.54	81.71	195.74	168.45	
8	Other comprehensive income net of taxes	-	-	-	-	-	-	
	Total Comprehensive Income for the period	20.45	61.26	115.54	81.71	195.74	168.45	
9	Details of equity share capital							
	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	



10 Earnings per share							
i	Earnings per equity share						
	Basic earnings (loss) per share	0.14	0.43	0.81	0.58	1.38	1.19
	Diluted earnings (loss) per share	0.14	0.43	0.81	0.58	1.38	1.19

1. The Unaudited financial results for the quarter and half year ended September 30, 2023 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on November 09, 2023.
2. The company has adopted Indian Accounting Standards (Ind -AS) from Financial Year 2022-23 with a transition date of 1st 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, 2023 are the balancing figures between Unaudited figures in respect of half year ending September 30, 2023 and the published figures of quarter first of the current financial year.

Place : New Delhi
Date : 09/11/2023

For and on behalf of the Board
For Bontlon Industries Limited



Arun Kumar Jain
Arun Kumar Jain
Managing Director
DIN - 00438324

BONLON INDUSTRIES LIMITED

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

CIN: L27108DL1998PLC097397

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UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

(` In Lakhs)

	Particulars	As at	As at
		30th Sep 2023	31st Mar 2023
		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	1,143.00	1,057.36
	Intangible Assets	0.08	0.10
	Non-current financial assets	1,143.07	1,057.46
	Non-current investments	891.23	891.23
	Loans, non-current	72.18	102.68
	Other non-current financial assets	-	-
	Total non-current financial assets	963.41	993.91
	Deferred tax assets (net)	28.27	22.17
	Other non-current assets	6.46	8.86
	Total non-current assets	2,141.20	2,082.39
2	Current assets		
	Inventories	3,016.03	1,297.21
	Current financial asset		
	Current investments		
	Trade receivables, current	6,737.72	6,431.96
	Cash and cash equivalents	4.20	8.71
	Bank balance other than cash and cash equivalents	71.74	19.68
	Loans, current	11.05	11.90
	Other current financial assets	-	-
	Total current financial assets	6,824.71	6,472.25
	Current tax assets (net)	-	66.09
	Other current assets	2,470.17	1,800.70
	Total current assets	12,310.91	9,636.26
3	Non-current assets classified as held for sale	-	-
	Total assets	14,452.11	11,718.65



	Equity and liabilities		
1	Equity		
	Equity share capital	1,418.34	1,418.34
	Other equity	6,327.99	6,246.29
	Total equity	7,746.33	7,664.62
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	161.61	61.61
	Other non-current financial liabilities	-	-
	Total non-current financial liabilities	161.61	61.61
	Provisions, non-current	-	-
	Deferred tax liabilities (net)	-	-
	Other non-current liabilities	-	-
	Total non-current liabilities	161.61	61.61
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	2,275.35	1,405.29
	Trade payables, current	-	-
	- Micro and Small Enterprises	130.80	249.15
	- Other Than Micro and Small Enterprises	3,885.65	2,235.62
	Other current financial liabilities	-	-
	Total current financial liabilities	6,291.79	3,890.07
	Other current liabilities	244.57	102.36
	Provisions, current	-	-
	Current tax liabilities (Net)	7.81	-
	Deferred government grants, Current	-	-
	Total current liabilities	6,544.18	3,992.43
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
	Total liabilities	6,705.79	4,054.03
	Total equity and liabilities	14,452.11	11,718.65

For and on behalf of the Board
For Bonlon Industries Limited



Arun Kumar Jain

Arun Kumar Jain
Managing Director
DIN - 00438324

Place : New Delhi
Date : 09/11/2023

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Cash Flow Statement for the period Ending September 30, 2023

(` In Lakhs)

Statement of Cash Flows	For the half year ended	For the half year ended
	30th Sept, 2023	30th Sept, 2022
	Unaudited	Unaudited
Cash flow from operating activities:		
Profit before the tax	109.45	250.53
Adjustments to reconcile net profit to net cash provided by operating activities:		
Depreciation and amortization	81.19	64.08
Interest and dividend income	(0.89)	(13.81)
Interest Expense for the period	69.87	23.07
Other Borrowing cost for the period	3.62	-
Preliminary Expense written off	2.39	2.39
(Profit)/ Loss on Sale of Fixed Assets	-	-
Allowance for Credit Loss in Financial Assets	0.54	0.46
Foreign Exchange (Gain)/Loss on Borrowings	-	-
Changes in assets and liabilities		
Trade receivables	(306.29)	(2,428.16)
Inventories	(1,718.81)	620.73
Other current asset	(603.37)	(256.05)
Trade payables and other liabilities	1,531.67	2,197.88
Other current liabilities	142.21	(613.94)
Other financial liabilities	-	-
Cash generated from operations	(688.41)	(152.82)
Income taxes paid	(26.03)	-
Net cash generated by operating activities	(714.44)	(152.82)
Cash flow from investing activities:		
Purchase of property, plant & equipment, intangibles etc including change in capital creditors	(166.81)	(197.69)
Sale of property, plant & equipment, intangibles etc including change in capital creditors	-	-
Sale/(Purchase) of long term investment	-	64.62
Change in Bank Balance Other than Cash and Cash Equivalent	(52.07)	-
Change in Short Term Loans & Advance	0.85	(137.11)
Change in Long Term Loans & Advance	30.50	87.14
Preleminary Expenses Incurred	-	-
Interest income	0.89	13.81
Net cash used in investing activities	(186.64)	(169.24)
Cash flow from financing activities:		
Proceeds from Current Borrowings	870.06	240.84
Proceeds from issue of share capital/ application money	-	-
Interest paid	(69.87)	(23.07)
Change In Long term Borrowings	100.00	69.26
Other Borrowing cost paid	(3.62)	-
Change in Non current financial liabilities	-	-
Net cash used in financing activities	896.57	287.03
Net increase/(decrease) in cash and cash equivalents	(4.51)	(35.02)
Cash and cash equivalents at the beginning	8.71	84.64
Cash and cash equivalents at the end	4.20	49.62

For and on behalf of the Board
for Bonlon Industries Limited

Arun Kumar Jain
Arun Kumar Jain
Managing Director
DIN - 00438324

Place : New Delhi
Date : 09/11/2023