



Bharat Textiles & Proofing Industries Ltd

Admn. Office : Old # 43, New # 64, Sattana Naicken Street, Choolai, Chennai-600 112, India.
Cell : 9841025811 ♦ E-mail : ajeet@bharatcanvas.com ♦ CIN : L17111TN1990PLC020072
Date: 14th November, 2024

To,
Manager (Corporate Compliances)
BSE Limited
Floor 25, PhirozeJeejeebhoy Towers
Dalal Street,
Mumbai- 400001

Dear Sir,

Sub: Financial results for the Quarter ended 30th September, 2024
Scrip Code: 531029

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company, at its meeting held today, i.e., 14th November, 2024 inter-alia, have considered and approved the following:

1. Upon recommendation of the Audit Committee, the Board of Directors have approved the Standalone Unaudited Financial results of the Company for the quarter and half year ended 30th September, 2024 (Copy of results enclosed herewith as **Annexure-1**).
2. Limited Review Report for the quarter and half year ended 30th September, 2024 (Copy enclosed herewith as **Annexure-2**).

We also wish to bring to the notice of the exchange that the Board meeting was concluded at 05:15 P.M.

This is for your kind information and record.

Thanking you,
Yours faithfully,

For Bharat Textiles & Proofing Industries Limited

Ajeet Kumar Bhandari
Managing Director
DIN: 01023609



FACTORY: TADA UNIT: S.No.71/9,10,11, Chinapundi Village, Varadaiahpalem Mandal, Tada, Chittoor District, Andhra Pradesh-517 541. GSTIN : 37AAACB2540D1Z9
GPD UNIT : 994, Sirupuzhalpet, Sathyavedu Road, Gummidipoondi Taluk, Tiruvallur Dist., Tamil Nadu, PIN - 601 201. GSTIN : 33AAACB2540D1ZH

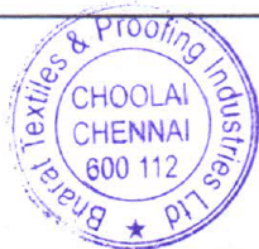
Manufacturer of Technical Textiles such as Digital Printable Fabric for Banners, Artistic Canvas, PVC Coated Tarpaulins, Cotton Canvas, Tent and Tarpaulins

Bharat Textiles & Proofing Industries Limited
Balance Sheet as at 30th September, 2024

(Rs in Lakhs)

Particulars		As at 30th September, 2024	As at 31st March, 2024
		INR	INR
ASSETS			
1	Non-current assets		
	Property, Plant and Equipment	711.14	728.89
	Capital work-in-progress	-	-
	Investment Property	-	-
	Financial Assets		
	- Investments	-	-
	- Loans	-	-
	- Others	-	-
	Deferred tax assets (net)	7.69	7.69
	Other non-current assets	23.32	23.22
	Total non-current assets	742.15	759.80
2	Current assets		
	Inventories	448.51	360.27
	Financial assets		
	(i) Investments	-	-
	(ii) Trade receivables	241.14	302.56
	(iii) Cash & cash equivalents	37.56	4.84
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	-	-
	Current tax assets (net)	8.46	7.53
	Other current assets	46.38	47.63
	Total current assets	782.05	722.83
	TOTAL ASSETS	1,524.20	1,482.63
EQUITY AND LIABILITIES			
3	Equity		
	Equity Share Capital	585.71	585.71
	Other equity	(393.45)	(401.40)
	Total equity	192.26	184.31
4	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	760.63	724.33
	(ii) Other financial liabilities	-	-
	Provisions	2.28	2.28
	Deferred Tax liabilities (net)	-	-
	Total non-current liabilities	762.91	726.61
5	Current liabilities		
	Financial liabilities		
	(i) Borrowings	448.51	358.12
	(ii) Trade payables	68.25	136.91
	(iii) Other financial liabilities	-	-
	Other current liabilities	52.27	76.68
	Total current liabilities	569.03	571.71
	TOTAL EQUITY AND LIABILITIES	1,524.20	1,482.63

Place : Chennai
Date : 14th November 2024



For and on behalf of the Board of Directors
For Bharat Textiles & Proofing Industries Ltd

Ajeet Kumar Bhandari
Managing Director

DIN : 01023609

Authorised Signatory

BHARAT TEXTILES & PROOFING INDUSTRIES LIMITED
994, SATHYAVEDU ROAD, T, SURAVALIKANDIGAI, SIRUPUZHALPET (P), GUMMIDIPOONDI, Tamil Nadu, India, 601201

Statement of Standalone Unaudited Financial Results for the Quarter Ended 30th September 2024

Sl. No.	Particulars	For the Quarter Ended			Year to date figures for the period ended		Year Ended
		30.09.2024 Unaudited	30.06.2024 Unaudited	30.09.2023 Unaudited	30.09.2024 Unaudited	30.09.2023 Unaudited	31.03.2024 Audited
1	Income from Operations						
	(a) Revenue from Operations	531.26	289.66	327.36	820.92	609.95	1,745.95
	(b) Other Income	1.34	1.91	0.62	3.25	1.93	5.05
	Total Income from operations (a + b)	532.60	291.57	327.98	824.17	611.88	1,751.00
2	Expenditure						
	(a) Cost of Material Consumed	410.21	189.32	150.71	599.53	315.43	1,130.11
	(b) Purchase of Traded Goods	-	-	-	-	-	-
	(c) Change in Inventory	(28.71)	(24.17)	44.00	(52.88)	37.06	121.61
	(d) Employees Benefits expense	33.50	33.18	37.60	66.68	69.94	135.60
	(e) Finance Cost	16.88	15.17	20.77	32.05	41.88	69.12
	(f) Depreciation and amortisation	16.02	15.69	16.23	31.71	32.28	64.40
	(g) Establishment & Other expenses	80.77	58.36	54.62	139.13	106.68	211.34
	Total expenses	528.67	287.55	323.93	816.22	603.27	1,732.18
3	Profit/(-Loss) from operations before other income, finance costs & exceptional items (1-2)	3.93	4.02	4.05	7.95	8.61	18.82
4	Exceptional items	-	-	-	-	-	-
5	Profit/(-Loss) Before Extra Ordinary items & Tax	3.93	4.02	4.05	7.95	8.61	18.82
6	Extra Ordinary Items	-	-	-	-	-	-
7	Profit (+)/Loss (-) before tax	3.93	4.02	4.05	7.95	8.61	18.82
8	Tax expense						
	(a) Current Tax	-	-	-	-	-	-
	(b) Deferred Tax	-	-	-	-	-	4.96
9	Net Profit (+)/Loss (-) for the period from continuing operations	3.93	4.02	4.05	7.95	8.61	13.86
10	Profit(+)/Loss(-) from discontinuing operations	-	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-	-
12	Profit or loss from discontinuing operations (after tax)	-	-	-	-	-	-
13	Profit (+)/Loss (-) for the period (9+12)	3.93	4.02	4.05	7.95	8.61	13.86
	Other Comprehensive Income						
	A.(i) Items which will not be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit and loss	-	-	-	-	-	-
14	B.(i) Items which will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit and loss	-	-	-	-	-	-
15	Total Comprehensive Income for the period (13+14) comprising profit (+)/Loss(-) and other comprehensive income for the period)	3.93	4.02	4.05	7.95	8.61	13.86
16	Paid up equity share capital (Face Value of Rs. 10 each)	585.71	585.71	585.71	585.71	585.71	585.71
17	Other equity						(401.40)
18	Earnings per share (for continuing operations)						
	- Basic & Diluted	0.07	0.07	0.07	0.14	0.15	0.24
19	Earnings per share (for discontinued operations)						
	- Basic & Diluted	-	-	-	-	-	-
20	Earnings per share (for discontinued and continuing operations)						
	- Basic & Diluted	0.07	0.07	0.07	0.14	0.15	0.24

Notes:

- The above is an extract of detailed format of Quarterly audited Financial Results filed with stock exchange under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015.
The full format of the Quarterly audited financial results are available on the Stock Exchange website at www.bseindia.com.
- The Statutory Auditors have expressed an Unqualified Opinion on the quarterly financial ended 30th September 2024.
The above standalone unaudited financial results for the quarter ended 30th September, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors on in their meeting held on 14th November 2024 and the statutory auditors of the company have conducted a limited review of the above unaudited standalone financials results for the quarter ended 30th September 2024.
- The above unaudited standalone financial results for the quarter ended 30th September, 2024 are prepared in accordance with the Indian Accounting Standards (Ind - AS) as prescribed under section 133 of the Companies Act, 2013 Read with Rule 3 of the Companies (Indian Accounting Standards), Rules 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- The Company operates only in one Business Segment i.e 'Manufacturing and marketing of cotton canvas' and hence does not have any reportable segments as per Indian Accounting Standard 108 'Operating Segments'.
- Deferred Tax provision will be made at the year end.
- Previous quarter's/ Year's figures have been regrouped/ reclassified and rearranged wherever necessary to correspond with the current quarter's/ year's classification/ disclosure.

Place : Chennai
Date : 14th November 2024



For and on behalf of the Board of Directors

For Bharat Textiles & Proofing Industries Ltd.

(AJEET KUMAR BHANDARI)
MANAGING DIRECTOR

Authorised Signatory

Bharat Textiles & Proofing Industries Limited
Statement of Cash Flows for the year ended 30th September, 2024

(Rs in Lakhs)

Particulars	For the year ended 30th September, 2024		For the year ended 31st March, 2024	
	INR	INR	INR	INR
A. Cash flow from operating activities				
Net Profit / (Loss) before extraordinary items and tax		7.95		18.82
<i>Adjustments for:</i>				
Depreciation and amortisation	31.71		64.40	
Asset Discarded	-		0.07	
Interest Paid	32.05		69.12	
Interest income	(1.06)		(1.09)	
		62.70		132.50
Operating profit / (loss) before working capital changes		70.65		151.32
<i>Movement in working capital:</i>				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(88.24)		110.32	
Trade receivables	61.42		(99.93)	
Other receivables	1.15		(10.18)	
Trade payables	(68.66)		22.78	
Other liabilities	(24.41)		17.42	
Cash flow from extraordinary items		(118.74)		40.41
Cash generated from operations		(48.09)		191.73
Net income tax (paid) / refunds		(0.93)		(0.80)
Net cash flow from operating activities (A)		(49.02)		190.93
B. Cash flow from investing activities				
Payment for Property, plant and equipments	(13.96)		(2.08)	
Proceeds From Sale of Property, plant and equipments	-		-	
Interest received	1.06		1.09	
Net cash flow used in investing activities (B)		(12.90)		(0.99)
C. Cash flow from financing activities				
Interest paid	(32.05)		(69.12)	
Proceeds from borrowings	126.69		(124.87)	
Net cash flow used in financing activities (C)		94.64		(193.99)
Net increase / (decrease) in Cash and cash equivalents (A+B+C)		32.72		(4.05)
Cash and cash equivalents at the beginning of the year		4.84		8.89
Cash and cash equivalents at the end of the year		37.56		4.84
Components of Cash and Cash Equivalents				
(a) Cash on hand		0.35		3.48
(b) Cheques, drafts on hand		-		-
(c) Balances with banks				
(i) In current accounts		36.09		0.24
(ii) In deposit accounts		1.12		1.12
		37.56		4.84

Place : Chennai
Date : 14th November 2024



For and on behalf of the Board of Directors
For Bharat Textiles & Proofing Industries Ltd.
Ajeet Kumar Bhandari
Managing Director
DIN : 01023609
Authorised Signatory

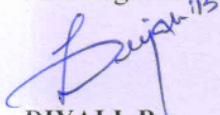
**INDEPENDENT AUDITOR'S REVIEW REPORT ON
REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

To
The Board of Directors
Bharat Textiles & Proofing Industries Limited

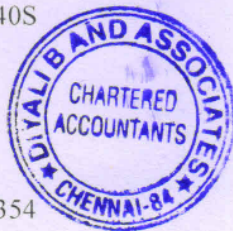
1. We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. Bharat Textiles & Proofing Industries Limited** ("The Company"), for the quarter and half year ended 30th September, 2024("this statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the 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 the 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.
4. 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 DIYALI B AND ASSOCIATES

Chartered Accountants
Firm Regn No : 017740S



DIYALI B
Proprietrix
Membership No : 242354
Place : Chennai



Date : 14th November 2024

UDIN : 24242354BKFAQG16979