

Bothra Metals & Alloys Ltd.

A House of Metals

CIN: L27100MH2001PLC133926

+91-(022) 49785309 | info@bothrametals.com | www.bothrametals.com

Registered Address: Office No. 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane,
Kalbadevi, Mumbai - 400002, Maharashtra, Bharat

To,
The Manager
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 535279, **Scrip ID:** BMAL

Subject: Outcome of Board Meeting held today i.e. 30th May, 2024

Sir/ Madam,

Dear Sir/Madam,

We wish to inform you that in compliance with the provisions of Regulation 33 read with Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 the Board of Directors at their meeting held today, i.e. have inter alia approved the following:

I. The Audited Financial Results set out in compliance with applicable Accounting Standards for the Half-Year and Financial year ended March 31, 2024 together with Statement of Assets and Liabilities.

The Board Meeting commenced at 12:30 P.M. and concluded at 01.30 P.M.

The aforesaid results are also being disseminated on company's website at www.bothrametals.com

You are requested to kindly take the information on your record.

Thanking you,

Yours faithfully,

For Bothra Metals and Alloys limited

SONU Digitally signed
by SONU
Date: 2024.05.30
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Sonu Singhal

Company Secretary Cum Compliance Officer

Membership No: F33059

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The Manager
Corporate Relationship Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Scrip Code: 535279, **Scrip ID:** BMAL

Subject: Declaration on Auditor's Report under Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 we hereby declare and confirm that the Auditor's Report on financial statements and results for the half year and year ended 31st March, 2024 which are being sent herewith are unmodified and without any qualification.

Thanking you,

Yours faithfully,

For Bothra Metals and Alloys limited

SONU Digitally signed
by SONU
Date: 2024.05.30
13:36:40 +05'30'

Sonu Singhal
Company Secretary Cum Compliance Officer
Membership No: F33059

Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

BALANCE SHEET AS AT 31st March, 2024

Registered Address : Office No 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi, Mumbai City - 400002, Maharashtra, Bharat

		For the Year Ended Audited	For the Year Ended Audited
	Note No.	As at 31.03.2024	As at 31.03.2023
(1) Shareholder's Funds			
(a) Share Capital	2	18,51,66,400	18,51,66,400
(b) Reserves and Surplus	3	1,31,70,153	1,60,24,444
(2) Non- Current Liabilities			
a) Long Term Borrowings	4	-	4,30,111
b) Deferred Tax Liabilities	12	30,67,769	28,01,622
c) Long- Term Provisions	5	27,10,164	27,10,164
(3) Current Liabilities			
(a) Short-Term Borrowings	6	13,98,34,483	22,02,87,490
(b) Trade Payables	7	45,57,303	41,18,696
(c) Other current Liabilities	8	74,05,331	24,12,277
(e) Short-Term Provisions	9	-	-
Total		32,95,71,297	40,19,02,316
(1) Non-Current Assets			
(1) Non-current assets			
(a) Property, plant and equipment and Intangible assets	10	3,94,26,653	4,19,38,265
(i) Property, plant and equipment - WIP		91,588	91,588
(b) Non-current investments	11	5,59,278	5,59,278
(c) Long Term Loans & advances	13	3,82,38,307	4,06,95,330
(d) Other Non-Current Assets		-	-
(2) Current Assets			
(a) Inventories	14	-	-
(b) Trade Receivables	15	24,70,25,085	31,80,20,818
(c) Cash and cash equivalents	16	6,13,815	5,97,037
(d) Short-term loans and advances	17	34,74,809	-
(e) Other Current Assets	18	1,41,763	-
Total		32,95,71,297	40,19,02,316

Notes referred above from Integral part of Balance Sheet
Significant Accounting Policies and General notes are given in Note No.

As per our report of even date

For SSRV & Associates,
Chartered Accountants
FRN. 135901W

Satyendra S. Sahu
Partner
M No.126823



For and on behalf of the Board

Sunderlal Bothra
Managing Director



Date : 30th May, 2024
Place : Mumbai

Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

STATEMENT OF PROFIT & LOSS FOR THE PERIOD YEAR ENDED ON 31st March, 2024

Registered Address : Office No 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi, Mumbai City - 400002, Maharashtra, Bharat

		For the Year Ended Audited	For the Half Year Ended Audited	For the Half Year Ended UnAudited	For the Year Ended Audited	For the Half Year Ended Audited
Note No.	As at 31.03.2024	01.10.2023 to 31.03.2024	01.04.2023 to 30.09.2023	As at 31.03.2023	01.10.2022 to 31.03.2023	
Revenue from operations	19	28,52,15,783	16,19,75,284	12,32,40,500	-	-
Other Income	20	1,48,560	43,067	1,05,493	30,66,68,291	30,63,67,720
Total Revenue		28,53,64,344	16,20,18,351	12,33,45,993	30,66,68,291	30,63,67,720
Cost of Material Consumed	21	26,20,29,942	14,96,16,159	11,24,13,784	-	-
Purchase of traded goods		-	-	-	-	-
Changes in Inventories of Finished goods, traded goods and WIP	22	-	-	-	-	-
Employee Benefit Expense	23	5,34,180	3,80,680	1,53,500	21,822	21,822
Financial Costs	24	1,00,58,477	44,90,819	55,67,658	1,26,84,990	1,26,84,978
Depreciation and Amortization Expense	10	26,30,256	13,20,542	13,09,714	33,20,568	33,20,568
Other Expenses	25	69,91,049	48,81,451	21,09,598	30,30,39,677	30,00,45,998
Total Expenses		28,22,43,905	16,06,89,651	12,15,54,254	31,90,67,057	31,60,73,367
Profit before exceptional and extraordinary items and tax		31,20,438	13,28,699	17,91,739	(1,23,98,766)	(97,05,647)
Exceptional Items		0	-	0	0	0
Profit before extraordinary items and tax		31,20,438	13,28,699	17,91,739	(1,23,98,766)	(97,05,647)
Profit before tax (VII - VIII)		31,20,438	13,28,699	17,91,739	(1,23,98,766)	(97,05,647)
Add: Mat Credit Entitlement		-	-	-	-	-
Tax Expense:						
(1) Current tax		-	-	-	-	-
(2) Deferred tax		2,66,147	2,66,147	-	10,70,229	10,70,229
Profit/(Loss) from the period from continuing operations (A)		28,54,291	10,62,552	17,91,739	-1,13,28,537	-86,35,418
Discontinuing Operations		-	-	-	-	-
Profit/(Loss) From Discontinuing Operations (B)		-	-	-	-	-
Profit/(Loss) for the period (A+B)		28,54,291	10,62,552	17,91,739	-1,13,28,537	-86,35,418
Earnings Per Share	26					
(1) Basic		0.15	0.06	0.10	-0.61	-0.47
(2) Diluted		0.15	0.06	0.10	-0.61	-0.47

Notes referred above from Integral part of Balance Sheet
Significant Accounting Policies and General notes are given in Note No.

As per our report of even date

For SSRV & Associates,
Chartered Accountants
FRN. 135901W

Satyendra S. Sahu
Partner
M No.126823



For and on behalf of the Board

Sunderlal Bothra
Managing Director



Date : 30th May, 2024
Place : Mumbai

Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

Cash Flow Statement for the period 1st April 2023 to 31st March 2024

Registered Address : Office No 15, 3rd Floor, 5 Bothra House, Assembly Lane, Dadi Seth Agyari Lane, Kalbadevi, Mumbai City - 400002, Maharashtra, Bharat

Particulars	For the Year Ended	For the Year Ended
	Audited	Audited
	01.04.2023	01.04.2022
	to	to
	31.03.2024	31.03.2023
A. Cashflow from Operating Activities		
a. Net Profit / (Loss) before tax	31,20,438 -	1,23,98,766
Adjustment for:		
Depreciation	26,30,256	33,20,568
Finance Cost	1,00,58,477	1,26,84,990
b. Operating profit before working capital changes	1,58,09,172	36,06,792
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	7,09,95,733	39,12,16,810
(Increase) / Decrease in Loans & Advances	- 34,74,809	22,09,223
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in other current asset	23,15,260 -	1,34,250
Increase / (Decrease) in Sundry Creditors	4,38,607 -	2,78,13,229
Increase/(Decrease) in Current Liabilities	48,29,090 -	2,76,55,015
c. Cash generated from Operations	9,09,13,053	34,14,30,331
Direct Taxes Paid/deferred tax	- 2,66,147	10,70,229
Direct Taxes Paid	-	-
Corporate Dividend tax paid	-	-
Net Cash from operating activities	9,06,46,906	34,25,00,560
B. Cashflow from investing activities		
Purchase of fixed assets (including Capital Work in Progress)	- 1,18,644	34,731
Sale/Redemption/(purchase) of Current Investment (net)	-	-
Increase in Non - Current Investment	-	-
Net Cash from / (used in) investing activities	- 1,18,644	34,731
C. Cashflow from financing activities		
Proceeds from Long Term Borrowings		
Repayment of Long-Term Borrowings		
Increase/Decrease in Working Capital Facility (Net)	- 8,04,53,007 -	32,95,82,769
Finance Cost	- 1,00,58,477 -	1,26,84,990
Net Cash from (used in) financing activities	- 9,05,11,484 -	34,22,67,759
Net increase / (Decrease) in Cash and Cash equivalent: - (A+B+C)	16,779	2,67,532
Cash and Cash equivalent at beginning of the year	5,97,037	3,29,503
Cash and cash equivalent at the end of the year	6,13,815	5,97,037
(Cash and cash equivalent represent Cash and Bank Balances)		

Notes :-

1. Significant Accounting Policies and General notes are given in Note No.

As per our report of even date

For SSRV & Associates,
Chartered Accountants
FRN. 135901W



Satyendra S. Sahu
Partner
M No.126823

For and on behalf of the Board

Sunderlal Bothra
Managing Director



Date : 30th May, 2024
Place : Mumbai



**SSRV & ASSOCIATES
CHARTERED ACCOUNTANTS**

OFFICE NO. 103, PARAN KUTI, 39/41, 4TH KUMBHARWADA,
MUMBAI- 400 004. PHONE 022-66362654

E.mail-satyen.ca@gmail.com

Standalone Audit Report on half yearly Financial Results and year to Date results for the year ended 31st March 2024, of the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015,

To,
Board of Directors,
Bothra Metals & Alloys Ltd.,
Mumbai, Maharashtra

Opinion

We have audited the accompanying Statement of Standalone Financial Results of M/s Bothra Metals and Alloys Limited, for the half year and year ended March 31, 2024, (the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

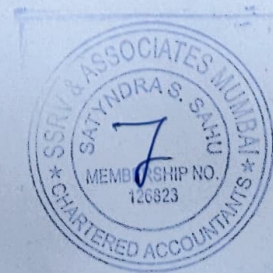
i Are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year and the year ended 31st March 2024.

iii. Trade Receivables, Trade Payables, Loans, and advances are subject to confirmation/reconciliation, and deviation in the same may affect the Financial Position and/or Performance of the Company, to the extent.

The Company Has a Written off a Debtors & deposit, therefor company's profit and Loss account impacted via these treatments.

iv. Subject to above the Company has recognized other accounting practices/policies and has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, including the manner in which it is to be disclosed, to the maximum extent, it's possible.



Basis for Opinion

We conducted our audit of the Statement in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

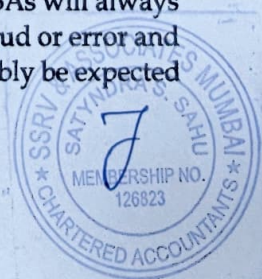
This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited interim condensed standalone financial statements for the quarter and half year ended March 31, 2024. The Company's Board of Directors is responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected



to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the standalone financial results of the Company to express an opinion on the standalone financial results.

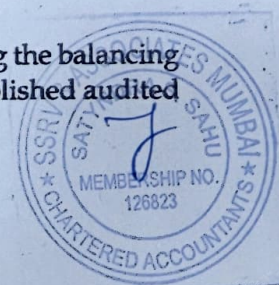
Materiality is the magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The statements include the results for the half year ended 31st March, 2024 being the balancing figures between audited figures in respect of the full financial year and the published audited



year-to-date figures up to the first half year of the current financial year which was subject to limited review by us.

For SSRV & Associates,
Chartered Accountants
(ICAI Firm Reg. No. 135901W)

Sat

(SATYENDRA S. SAHU)

Partner

(M. No. 126823)

Place: Mumbai

Date: 29.05.2024

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