



Billwin Industries Limited

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

Email- info@billwinindustries.com
Web- www.billwinindustries.com
CIN-U18104MH2014PLC252842

Date: - 13th NOVEMBER 2020

To,
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

Scrip Code:543209
Scrip ID: BILLWIN

Ref: Regulation 30 of SEBI (listing obligations and disclosure Requirements), 2015.

Sub: - Outcome of Board Directors held on 13th November 2020.

Dear Sir/Madam,

Pursuant to provision of Regulation 30 and Regulation 33 of **SEBI (listing obligations and disclosure Requirements) 2015** and other applicable provision, we wish to inform you that the Board of Directors of the Company at its meeting held on this day i.e **Friday, 13th November 2020** has inter alia taken on record and approved Unaudited (standalone) Financial Results of the Company for the quarter and half year ended 30th September 2020.

A copy of the Unaudited (standalone) Financial Results of the Company for the quarter and half year ended 30th September 2020 along with Limited Review Report as submitted by the Company Statutory Auditors are enclosed for your information and records.

The meeting of the Board of Directors commenced at 5.30 p.m. and concluded at 7.15 p.m.

We request you to kindly take the same on records.

For BILLWIN INDUSTRIES LIMITED

SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042



Address: 79, VISHAL INDUSTRIAL ESTATE VILLAGE ROAD, BHANDUP WEST MUMBAI - 400078



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, 2020

Particulars	Amount in Lacs	
	As at 30th September, 2020	As at 31st March, 2020
A		
<u>EQUITY AND LIABILITIES</u>		
1 SHAREHOLDERS' FUND		
Equity Share Capital	139.84	73.24
Reserve & Surplus	394.69	215.75
Total Shareholders' Fund	534.53	288.98
2 LIABILITIES		
Non-Current Liabilities		
Long-term Borrowings	260.92	174.47
Total Non-Current Liabilities	260.92	174.47
Current Liabilities		
Short-term Borrowings	107.49	213.16
Trade Payables	79.58	95.06
Other Current Financial Liabilities	1.27	12.87
Short-term Provisions	22.57	13.30
Total Current Liabilities	210.91	334.39
TOTAL EQUITY & LIABILITIES	1,006.36	797.84
B		
<u>ASSETS</u>		
1 Non-Current Assets		
Property, Plant & Equipment	4.35	4.95
Other Non - Current Asset		
Non Current Investments	11.00	11.00
Long Term Loans & Advances	-	2.35
Deferred Tax Asset (Net)	0.03	0.03
Total Non-current Assets	15.38	18.33
2 Current Assets		
Inventories	488.59	123.88
Current Investments	-	-
Trade Receivables	360.43	630.30
Cash and Bank Balances	3.50	0.43
Short-term Loans and Advances	138.46	24.90
Other current financial assets	-	-
Total Current Assets	990.98	779.51
TOTAL ASSETS	1,006.36	797.84

For




Managing Director

Place : Mumbai
Date : 13/11/20'20

BILLWIN INDUSTRIES LIMITED

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

CIN:- U18104MH2014PLC252842

Rs. in Lacs

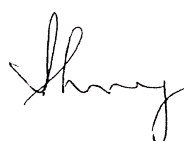
Statement of Audited Financial Results for the Half Year ended 30th September, 2020

Sr. No.	Particulars	6 Months ended	6 Months ended	Half Year to date	Year to date
		30.09.2020	31.03.2020	figures as on 30.09.2019	figures as on 31.03.2020
		Unaudited	Audited	Unaudited	Audited
1	Income from Operations				
	a) Revenue from Operations	(178.67)	116.16	-	116.16
	b) Other Operating Income	-	-	-	-
	c) Other Income	-	-	-	-
	Total Income from Operations (Net)	(178.67)	116.16	-	116.16
2	Expenses				
	(a) Cost of Materials Consumed	129.09	127.08	-	127.08
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Direct Expenses				
	(d) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(364.71)	(58.22)	-	(58.22)
	(e) Employees Benefits Expenses	20.87	14.96	-	14.96
	(f) Finance Costs	3.03	3.01	0.05	3.07
	(g) Depreciation & Amortisation expense	0.65	0.18	-	0.18
	(h) Other Expenses	15.86	7.16	2.69	9.85
	Total Expenses	(195.20)	94.17	2.74	96.91
3	Profit before exceptional items and tax (1-2)	16.53	21.99	(2.74)	19.25
4	Exceptional Items (Net- Gain/Loss)	-	-	-	-
5	Profit before tax (3+4)	16.53	21.99	(2.74)	19.25
6	Tax Expense - Current Tax	4.16	4.97	-	4.97
	- Earlier year Tax	-	-	-	-
	- Deffered Tax	(0.01)	(0.03)	-	(0.03)
	- MAT Credit			-	-
7	Profit after tax (5-6)	12.38	17.06	(2.74)	14.32
8	Other Comprehensive Income				
	(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	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-
10	Total Comprehensive Income (7+9)	12.38	17.06	(2.74)	14.32
11	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	306.34	73.24	6.00	6.00
12	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)				
(i)	a) Basic	0.40	2.33	(4.57)	23.86
	b) Diluted	0.40	2.33	(4.57)	23.86

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 10th November 2020.
- The Company has opted to disclose standalone financial results for the half year ended 30th September, 2020 in view of exemption available vide 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 Statutory Auditors have conducted an Audit of the above mentioned half year and year to date Results and limited review for the corresponding financial results as required by Regulation 33 of the SEBI (LODR) Regulations, 2015.
- 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.
- The Figures of half year ended 30th September, 2020 are the balancing figures between audited figures in respect of the full financial year 30th September 2020 and the year to date figures upto the first half year ended 30th March, 2020 of the Current Financial Year.
- During the reporting period, turnover of the company is Rs. 89.21 lacs, however there is a sale return of Rs. 267.88 lacs and due to that Revenue from operation is negative.

For



Managing Director



Place : Mumbai
Date : 13/11/2020

BILLWIN INDUSTRIES LIMITED


Registered 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 2020

PARTICULARS			FIGURES AS AT THE END OF 30TH SEPTEMBER, 2020	FIGURES AS AT THE END OF 31ST MARCH, 2020
A	<u>Cash Flow from Operating Activities :</u>			
	Net Profit/(Loss) before tax		16.53	19.25
	Adjustments for:		-	-
	Finance Cost		3.03	3.07
	Depreciation		0.65	0.18
	Interest Income		-	-
	Rental Income		-	-
	Adjustment of Prior Period items		-	-
	Operating Profit before working capital changes		20.21	22.50
	Adjustments for:			
	(Increase) / Decrease in Current Investments		-	-
	(Increase) / Decrease in Inventories		(364.71)	(123.88)
	(Increase) / Decrease in Trade Receivable		269.87	(599.23)
	(Increase) / Decrease in Short Term Loans & Advances		(113.56)	(24.90)
	(Increase) / Decrease in Other Current Assets		-	-
	Increase / (Decrease) in Short Term Borrowings		(105.67)	212.46
	Increase / (Decrease) in Trade Payables		(15.48)	95.06
	Increase / (Decrease) in Other Current Liabilities		(11.60)	7.29
	Increase / (Decrease) in Provisions		9.27	-
	Net adjustments		(331.87)	(433.21)
	Operating Profit after working capital changes		(311.66)	(410.71)
	Less: Income Tax Paid		-	-
	Net Cash from/ (used in) Operating Activities	(A)	(311.66)	(410.71)
B	<u>Cash Flow from Investing Activities :</u>			
	(Purchase) / Sale of Fixed Assets & W-I-P		-	(5.13)
	Interest Income		-	(11.00)
	Rental Income		-	(0.10)
	Net Cash from/ (used in) Investing Activities	(B)	-	(16.23)
C	<u>Cash Flow from Financing Activities :</u>			
	Increase / (Decrease) in Long Term Borrowings		86.46	174.47
	Proceeds from Issue of shares		231.31	255.50
	Finance Cost paid		(3.03)	(3.07)
	Net Cash from/ (used in) Financing Activities	(C)	314.74	426.90
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C)	3.07	(0.04)
	Cash & Cash Equivalents as at the beginning of the year		0.43	0.47
	Cash & Cash Equivalents as at the end of the year		3.50	0.43

For



Managing Director

Place Mumbai
Date 13/11/20'20



Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2020 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 financial results of M/s. **BILLWIN INDUSTRIES LIMITED** for the half year ended 30th September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/Committee of the Board of the Company. Our responsibility is to issue a report on these financial statements based on our review.

We have 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 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.

Place: Kolkata
Date: 13th Day of November, 2020

For GUPTA AGARWAL & ASSOCIATES.
Chartered Accountants
FRN: 329001E

JAY SHANKER
GUPTA

(J.S.Gupta)

Partner

Mem. No. 059535

UDIN: 20059535AAAAGT4971