

BINAYAK TEX PROCESSORS LIMITED

CIN : L17110MH1983PLC030245

Registered Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai 400002

Email : binayaktex@rediffmail.com, website : www.binayaktex.com

Date: 14th November 2024

To,
The Corporate Relationship Department
Bombay Stock Exchange Limited
PJ Tower, Dalal Street,
Fort, Mumbai - 400001

Ref: Scrip Code -523054

Sub : Outcome of the Board Meeting held on 14th November 2024

Dear Sir,

This is to inform you that the Company's Board has in its meeting held on 14th November, 2024 transacted the following business:

1. Approved the Unaudited Financials along with limited review report for half year ended 30th September 2024.
2. Reviewed the Business Operation of the Company
3. Any other matters with the permission of the chair

The Board Meeting Commenced on 3.00 p.m. and Concluded on 4.00 p.m.

Kindly take the same on records and acknowledge the receipt.

Thanking you,
For Binayak Tex Processors Limited

Yours faithfully



Tarpan Shah

Company Secretary & Compliance Officer

BINAYAK TEX PROCESSORS LIMITED

Regd. Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai - 400 002

CIN : L17110MH1983PLC030245

Unaudited Financial Results (Provisional) for the quarter & half year ended 30th September, 2024

| Sr. No. | Particulars | (Rs. in Lakhs) | | | | | |
|---------|---|---|---|---|---|---|---|
| | | Ind AS Quarter ended 30.09.2024 (Unaudited) | Preceding 3 months ended 30.06.2024 (Unaudited) | Ind AS Quarter ended 30.09.2023 (Unaudited) | Ind AS Half Year ended 30.09.2024 (Unaudited) | Corresponding 6 months ended 30.09.2023 (Unaudited) | Current Year ended 31.03.2024 (Audited) |
| I. | Revenue from Operations | 5,910.24 | 5,256.45 | 5,234.41 | 11,166.69 | 11,298.31 | 20,997.69 |
| II. | Other Income | 32.70 | 35.73 | 36.43 | 68.44 | 61.78 | 144.41 |
| III. | Total Revenue (I + II) | 5,942.94 | 5,292.18 | 5,270.84 | 11,235.13 | 11,360.09 | 21,142.10 |
| IV. | Expenses | | | | | | |
| | (a) Cost of materials consumed | 3,652.99 | 2,978.18 | 2,850.93 | 6,631.17 | 5,911.10 | 11,083.08 |
| | (b) Purchase of stock-in-trade | 191.02 | - | 400.73 | 191.02 | 520.70 | 554.90 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (66.19) | 179.93 | (327.81) | 113.75 | 71.24 | (320.76) |
| | (d) Employee benefits expenses | 228.42 | 159.42 | 228.83 | 387.84 | 448.53 | 907.47 |
| | (e) Excise Duty | | | | | | |
| | (f) Finance Costs | 170.56 | 131.04 | 91.83 | 301.60 | 191.97 | 444.93 |
| | (g) Depreciation and amortisation expenses | 130.36 | 127.39 | 117.53 | 257.75 | 210.15 | 443.54 |
| | (h) Other expenses | 1,585.79 | 1,654.71 | 1,819.83 | 3,240.49 | 3,776.92 | 7,225.10 |
| | Total expenses (IV) | 5,892.95 | 5,230.67 | 5,181.87 | 11,123.62 | 11,130.61 | 20,338.26 |
| V. | Profit / (Loss) before exceptional items of tax (III - IV) | 49.99 | 61.51 | 88.97 | 111.51 | 229.48 | 803.84 |
| VI. | Exceptional Items | - | - | - | - | - | - |
| VII. | Profit / (Loss) before tax (V - VI) | 49.99 | 61.51 | 88.97 | 111.51 | 229.48 | 803.84 |
| VIII. | Tax Expenses: | | | | | | |
| | (a) Current Tax / (Credit) | 4.00 | 6.00 | (26.00) | 10.00 | - | 92.00 |
| | (b) Deferred Tax / (Credit) | 10.88 | 11.95 | 65.30 | 22.83 | 82.65 | 153.03 |
| | (c) Excess / short provision of last year | - | - | - | - | - | 3.16 |
| IX. | Profit/(Loss) for the period after tax from continuing operations (VII-VIII) | 35.11 | 43.56 | 49.67 | 78.68 | 146.83 | 555.65 |
| X. | Profit / (Loss) from discontinuing operations | - | - | - | - | - | - |
| XI. | Tax Expense of discontinuing operations | - | - | - | - | - | - |
| XII. | Profit / (Loss) from discontinued operations (after tax) (X - XI) | - | - | - | - | - | - |
| XIII. | Profit / (Loss) for the period (IX + XII) | 35.11 | 43.56 | 49.67 | 78.68 | 146.83 | 555.65 |
| XIV. | Other Comprehensive Income | | | | | | |
| | (i) Items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | - | - | - | - | - | - |
| | B (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - |
| XV. | Total Comprehensive income for the period (XIII+XIV) (Comprising Profit/(Loss) and OCI) | 35.11 | 43.56 | 49.67 | 78.68 | 146.83 | 555.65 |
| XVI. | Paid - up Equity Share Capital (Face Value of Rs. 10/- per share) | 71.13 | 71.13 | 71.13 | 71.13 | 71.13 | 71.13 |
| XVII. | Earnings per share | | | | | | |
| | (1) Basic | 4.94 | 6.12 | 6.98 | 11.06 | 20.64 | 78.12 |
| | (2) Diluted | 4.94 | 6.12 | 6.98 | 11.06 | 20.64 | 78.12 |



BINAYAK TEX PROCESSORS LIMITED

Regd Office: 384-M, Dhabolkarwadi, 5th Floor, Kalbadevi Road, Mumbai - 400 002.
CIN: L17110MH1983PLC030245

1. Statement of Assets and Liabilities as on 30th September,2024 (Rs. in Lakhs)

| | <u>Working Note No.</u> | Figures as at the end of previous reporting Period 30.09.2024 (Unaudited) | Figures as at the end of current reporting Period 31.03.2024 (Audited) |
|--|-------------------------|--|---|
| I. ASSETS | | | |
| (1) Non-current Assets | | | |
| (a) Property, Plant and Equipment | 2 | 6,711.43 | 6,967.22 |
| (b) Capital work-in-progress | 2 | 806.71 | 378.36 |
| (c) Investment Property | 2 | | |
| (d) Other Intangible Assets | 2 | 0.46 | 0.46 |
| (e) Financial Assets | | | |
| i) Investments | 3 | 737.10 | 737.10 |
| ii) Loans | 4 | 950.99 | 910.04 |
| iii) Other (to be specified) | 5 | 319.26 | 308.06 |
| (f) Deferred tax assets (net) | | | |
| (g) Other non-current assets | 6 | 1,747.67 | 1,549.30 |
| (2) Current Assets | | | |
| (a) Inventories | 7 | 2,708.64 | 2,784.12 |
| (b) Financial Assets | | | |
| i) Investments | | | |
| ii) Trade receivables | 8 | 6,603.28 | 5,661.53 |
| iii) Cash and cash equivalents | 9 | 1.87 | 1.83 |
| iv) Bank balance other than (iii) above | 10 | 529.73 | 518.95 |
| vi) Others | | | |
| (c) Current Tax Assets (Net) | 11 | 94.68 | 58.39 |
| (d) Other current assets | 12 | 804.79 | 857.98 |
| Total Assets | | 22,016.61 | 20,733.33 |
| II. EQUITY AND LIABILITIES | | | |
| Equity | | | |
| (a) Equity Share Capital | 13 | 71.13 | 71.13 |
| (b) Other Equity | 14 | 9,325.45 | 9,246.77 |
| Liabilities | | | |
| (1) Non-current Liabilities | | | |
| (a) Financial Liabilities | | | |
| (i) Borrowings | 15 | 1,489.17 | 1,738.67 |
| (ii) Other Financial Liabilities | 16 | - | |
| (b) Deferred tax liabilities (net) | 17 | 683.31 | 660.48 |
| (2) Current Liabilities | | | |
| (a) Financial Liabilities | | | |
| i) Borrowings | 18 | 4,629.98 | 3,312.60 |
| ii) Trade payables | 19 | | 346.02 |
| Outstanding dues of micro and small enterprises | | | |
| Outstanding dues of other than micro and small enterprises | | 4,101.02 | 3,618.92 |
| iii) Other financial liabilities (other than those specified in item (c), to be specified) | 20 | 440.00 | 548.37 |
| (b) Other current liabilities | 21 | 1,276.56 | 1,190.39 |
| (c) Provisions | 22 | | |
| Total Equity and Liabilities | | 22,016.61 | 20,733.33 |



BINAYAK TEX PROCESSORS LIMITED
2. CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

| PARTICULARS | 30th September 2024 Rs. In Lacs | | 30th September 2023 Rs. In Lacs | |
|--|------------------------------------|----------|------------------------------------|------------|
| | | | | |
| Cash flows from Operating Activities | | | | |
| Net profit before taxation, and extraordinary item | | 111.51 | | 229.48 |
| Adjustments for :- | | | | |
| Depreciation | 257.75 | | 210.15 | |
| CSR Contribution | - | | - | |
| Profit/Loss on Sale of Asset | - | | 2.23 | |
| Interest Income | (57.22) | | (51.99) | |
| Dividend Income | (0.02) | | (0.02) | |
| other exp {rent(IND As adj.) and Gst exp.} | | | | |
| Interest Expenses | 279.20 | 479.71 | 183.32 | 343.69 |
| Operating profit before working capital changes | | 591.22 | | 573.17 |
| Adjustments for :- | | | | |
| (Increase)/Decrease in Other Current Assets | 53.18 | | 286.09 | |
| (Increase)/Decrease in sundry debtors | - 941.75 | | - 1,166.84 | |
| (Increase)/Decrease in inventories | 75.48 | | 588.63 | |
| (Increase)/Decrease in Loans & Advances | - 40.95 | | - 37.88 | |
| Increase(Decrease) in Current Liabilities | 1,431.27 | 577.23 | 1,082.18 | 752.18 |
| Cash generated from operations | | 1,168.45 | | 1,325.35 |
| Income taxes paid | | (46.29) | | (36.11) |
| Net Cash from Operating Activities | | 1,122.16 | | 1,289.24 |
| Cash Flow from Investing Activities | | | | |
| Deposit Given | | - | | - |
| Purchase of Assets | | (198.37) | | (1,105.80) |
| Sale of fixed assets | | 430.30 | | 8.50 |
| Profit/(Loss) of fixed assets | | (11.20) | | (2.23) |
| Interest Received | | 57.22 | | 51.99 |
| Dividend Received | | 0.02 | | 0.02 |
| Net Cash from / used in Investing activities | | (582.63) | | (1,047.52) |
| Cash flow from Financing Activities | | | | |
| (Repayment)/ Proceeds from Long-Term Borrowings | | (249.50) | | (246.88) |
| Proceeds from Short-Term Borrowings | | - | | 302.19 |
| Interest paid | | (279.20) | | (183.32) |
| Deposits Repaid | | - | | - |
| Dividends Paid | | - | | - |
| Dividend Tax Paid | | - | | - |
| Net Cash from / (used) in financing Activities | | - 528.70 | | - 128.01 |
| Net (decrease)/ increase in Cash and Cash Equivalents | | 10.82 | | 113.71 |
| Cash and cash equivalents at the beginging of period | | 520.78 | | 486.50 |
| Cash and cash equivalents at the end of period | | 531.60 | | 600.21 |

Notes :

- The financial results of the company have been prepared in accordance with Indian Accounting Standard (Ind AS) notified under the Companies (Indian Accounting Standard) (Amendment) Rules, 2015 prescribed under section 133 of the Companies Act, 2013, and other Recognised Accounting Practices and Policies to the extent applicable.
- The above Financial results has been reviewed by Audit Committee and approved by the Board of Directors at their meeting held on 14th November 2024.
- Previous period's figures have been regrouped/recast/reclassified wherever necessary.



By Order of the Board
For Binayak Tex Processors Limited,

(Signature)
Managing Director
Mr. Pradipkumar Pachariwala

Mumbai
November 14, 2024

BINAYAK TEX PROCESSORS LIMITED

Regd. Office : 384-M, Dhabolkar Wadi, 5th Floor, Kalbadevi Road, Mumbai - 400 002

CIN : L17110MH1983PLC030245

Statement of Standalone Unaudited Results for the quarter & year ended 30th September, 2024

(Rs. in Lakhs)

| Particulars | Quarter ended 30.09.2024 | Quarter ended 30.09.2023 |
|---|-----------------------------|-----------------------------|
| | (Unaudited) | (Unaudited) |
| Total Income from Operations (Net) | 5,942.94 | 5,270.85 |
| Net Profit / (Loss) for the period (before Tax, Exceptional items) | 49.99 | 88.97 |
| Net Profit / (Loss) for the period before Tax (after Exceptional items) | 49.99 | 88.97 |
| Net Profit / (Loss) for the period after tax (after Exceptional items) | 35.11 | 49.67 |
| Equity Share Capital | 71.13 | 71.13 |
| Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet as of 31.03.2024 | 9,246.77 | |
| Earnings Per Share (of Rs.10/- each) (for continuing and discontinued operations) - | | |
| 1. Basic | 4.94 | 6.98 |
| 2. Diluted | 4.94 | 6.98 |

NOTE : The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly Financial Results are available on the Bombay Stock Exchange website www.bseindia.com and at Company's website at www.binayaktex.com

Mumbai,
November 14, 2024



(Signature)
(Pradipkumar Pachariwala)
Managing Director

Limited Review Report on the Unaudited Standalone Financial Result for the Quarter and Half Year ended 30th September, 2024 pursuant to the Regulation 33 of SEBI (Listing Obligations and disclosure Requirements) Regulations, 2015 Read with Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016

To the Board of Directors of
BINAYAK TEX PROCESSORS LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results ("the Statement") of BINAYAK TEX PROCESSORS LIMITED ("the Company") for the Quarter and Half year ended 30th September, 2024. This statement is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting (Ind As -34), Prescribed under section 133 of Companies Act, 2013 read with relevant rules issued under and other accounting principles generally accepted in India . Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted my 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 statement is 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. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 Indian Accounting Standards i.e. Ind AS prescribed under section 133 of Companies Act, 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and policies generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (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: Sundarlal, Desai & Kanodia
Chartered Accountants
Firm Registration No. 110560W



UDIN: 24033978BKCBBO9187
Place: Mumbai
Date: 14/11/2024

Mukul B. Desai
Partner
Membership No. 33978

