

Independent Auditors' Review Report The Board of Directors BMW Industries Limited 119, Park Street, White House, 3rd Floor, Kolkata – 700016

- We have reviewed the accompanying statement of Standalone Unaudited Financial Results together with notes thereon of **BMW Industries Limited** ("the Company") for the Quarter and half year ended on September 30, 2022 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations 2015"), which has been initialed by us for identification purposes only.
- 2. This Statement which is the responsibility of the Company's Management and has been approved by the 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
- 3. 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 statement is free of material misstatement. A review is limited primarily to inquiries of the 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.
- 4. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited financial results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards 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 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.

BOMAN PARAKH PARAKH 19:34:02 +05'30'

Place : Kolkata Date: 14th November, 2022 For Lodha & Co Chartered Accountants Firm's ICAI Registration No. 301051E

Boman R. Parakh Partner Membership No. 053400 UDIN: 22053400BDCNUP6384

			stries Limited					
			B1981PLC03421					
	-			oor, Kolkata - 700 016				
	Phone: 033 40	007 1704, E mail: info@	bmwil.co.in; w	/eb: www.bmwil.co.in			(Rs. In Lakh)	
<u> </u>	STATEMENT OF STANDALONE UN						(RS. III LdKII)	
SI No.								
	Fattculars	September 30,2022	June 30, 2022	September 30,2021	September 30,2022	September 30,2021	Year Ended March 31, 2022	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
	Revenue From Operations	13,284.17	12,552.27	9,350.87	25,836.44	19,051.21	40,618.75	
L i	Other Income	117.82	317.71	220.23	435.53	320.18	1,185.20	
<u> </u>	Total Income (I+II)	13,401.99	12,869.98	9,571.10	26,271.97	19,371.39	41,803.95	
	Expenses	20,102.000	12,000,000	5,07 1120		10,07 2100	12,000100	
<u> </u>	Cost of materials consumed	5,843.19	6,356.10	3,398.17	12,199.29	7,252.43	16,263.08	
	Changes in inventories of Finished goods, stock-in-trade and work-in-	39.87	47.56	(276.77)	87.43	(92.36)	(451.13)	
	progress			,,		(=====)	()	
	Employee benefits expense	504.92	429.88	514.34	934.80	940.57	1,781.39	
	Finance costs	594.22	624.22	570.99	1,218.44	1,160.53	2,298.11	
	Depreciation and amortisation expense	1,116.04	1,080.43	1,102.62	2,196.47	2,196.94	4,304.63	
	Other expenses	4,088.72	3,242.12	3,426.08	7,330.84	6,257.56	13,098.07	
	Total expenses (IV)	12,186.96	11,780.31	8,735.43	23,967.27	17,715.67	37,294.15	
v	Profit/ (Loss) before Tax (III-IV)	1,215.03	1,089.67	835.67	2,304.70	1,655.72	4,509.80	
VI	Tax Expense:							
	(1) Current Tax	-	6.71	-	6.71	-	99.63	
	(2) Deferred Tax charge/ (credit)	321.86	277.00	181.68	598.86	357.97	1,127.23	
	Total Tax Expenses	321.86	283.71	181.68	605.57	357.97	1,226.86	
VII	Profit/ (Loss) for the period (V-VI)	893.17	805.96	653.99	1,699.13	1,297.75	3,282.94	
VIII	Other Comprehensive Income (OCI)							
	(i) Items that will not be reclassified to profit or loss	0.04	0.03	15.83	0.07	31.67	0.14	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.01)	(0.01)	(3.98)	(0.02)	(7.97)	(0.03)	
	Other Comprehensive Income for the period (net of tax)	0.03	0.02	11.85	0.05	23.70	0.11	
IX	Total Comprehensive Income for the period (VII+VIII)[comprising	893.20	805.98	665.84	1,699.18	1,321.45	3,283.05	
	profit/(Loss) and other comprehensive income for the period]							
x	Paid-up equity share capital (Face value - ₹ 1/- each)	2250.86	2,250.86	2,250.86	2,250.86	2,250.86	2,250.86	
XI	Other Equity	-	-	-	-	-	43,757.70	
XII	Earnings per equity share							
	(1) Basic (₹)	0.40	0.36	0.29	0.75	0.58	1.46	
	(2) Diluted (₹)	0.40	0.36	0.29	0.75	0.58	1.46	



HARSH KUMAR Digitally signed by HARSH KUMAR BANSAL BANSAL Date: 2022.11.14 19:14:40 +05'30'

PARTICULARS As at 30.09.2022 As at 31.03.2022 (Unaudited) (Audited) ASSETS (Unaudited) MSETS (Unaudited) SSETS 37,543.25 37,622.01 State 3,7543.25 37,622.01 State 0,771 1.22 (Delta (Assets) 0,71 1.22 (Delta (Assets) 0,71 1.22 (Delta (Assets) 0,771 1.22 (Delta (Assets) 0,774 7,166.00 (Delta (Assets) 0,706.05 50,044.10 (Delta (Assets) 13,321.63 13,760.55 (Delta (Assets) 11,527.71 10,533.2 (Delta (Assets) 11,527.71 10,533.2 (Delta (Assets) 661.07 681.8 (Delta (Delta (Assets) 662.00 44.88 (Delta (Delta (Assets) 62.00 44.88 (Delta (Delta (Assets) 62.00 44.88 (Delta (Delta (Assets) 30,424.22 29,714.77 Assets Classified asheld for sale 30,522				
PARTICULARS As at 30.09.2022 As at 31.03.2022 ASSETS (Unaudited) (Audited) ASSETS 37.543.35 37.822.01 ASSETS 3.553.02 35.33.02 By Property Plant and Equipment 37.543.35 37.822.01 10 Capital Work-in-progress 3.553.02 35.33.02 11 Investments 665.66 665.66 10 Other Non-current Assets 8017.24 7.106.02 10 Other Non-current Assets 50.706.05 50.041.16 11 Other Non-current Assets 13.321.63 13.760.5 12 Inventories 13.321.63 13.760.5 13 Inventories 11.527.71 10.633.8 (ii) Other Sant Cash equivalents 64.63 8.0 (iii) Other Sant Sates 4.304.06 4.207.2 Total Current Assets 30.424.22 29.714.71 Assets Classified as held for sale 305.22 305.22 Total Current Assets 30.424.22 29.714.71 Assets Classified as held for sale <th></th> <th>Statement of Standalone A</th> <th>ssets and Liabilities</th> <th>Note</th>		Statement of Standalone A	ssets and Liabilities	Note
PARTICULARS As at 30.09.2022 As at 31.03.2022 (Unaudited) (Audited) ASSETS (Unaudited) ASSETS (Unaudited) ASSETS 37.543.25 37.622.01 (Data and Equipment 37.543.35 37.622.01 (Data and Equipment 37.543.35 37.622.01 (Data and Equipment 37.543.35 37.622.01 (Data and Assets 0.77 1.22 (Data and Assets 0.77 1.22 (Data and Assets 0.77 1.22 (Poperty, Plant and Equipment 37.543.35 37.60.5 (Data and Assets 0.77 1.22 (Data and Assets 0.706.05 50.041.14 (Poperty, Plant and Equipment 64.53 8.0 (Data and Assets 11.527.71 10.533.2 (Poperty and Assets - - - (D) Obter Bank balances 483.11 478.9 (V) Obters 62.00 44.88 - - (O) Obter current assets - - -<				note
PARTICULARS(Unaudited)ASSETSNon-current Assets(a)Property, Plant and Equipment(b)Capital Work-in-progress(c)Intangible Assets(c)Intangible Assets(d)Financial Assets(e)Other Financial Assets(f)Investments(g)Other Non-current Assets(g)Other Non-current Assets(g)Other Non-current Assets(h)Current Assets(h)Trade receivables(h)Current Assets(h)Trade receivables(h)Current Assets(h)Current Assets(h)Trade receivables(h)Current Assets(h)Current Assets(h) </th <th></th> <th></th> <th></th> <th>(Rupees In Lakh)</th>				(Rupees In Lakh)
(Unaudited) (Audited) SSETS (Unaudited) Non-current Assets 3 Property, Plant and Equipment 37,543.35 37,822.06 (b) Capital Work-in-progress 3,553.02 3,533.92 (c) Intangible Assets 0.71 1.22 (d) Financial Assets 925.44 922.04 (e) Other Non-current Assets 9017.84 7,106.06 Total Non-current Assets 902.78 7,106.00 (f) Total receivables 11,527.71 10.533.22 (fi) Other Social Assets - - (fi) Other Social Assets - - (fi) Other Social Assets 483.11 478.9 (fv) Others 66.107 681.8 (f) Other current assets 4.304.08 4.207.2 Total Current Assets 30.62.22 3005.22 Total Assets 81,435.49 80,0061.11 Equity 45,456.88 43,757.7 Total Assets <td< th=""><th></th><th>PARTICULARS</th><th></th><th></th></td<>		PARTICULARS		
Non-current Assets 9 (a) Property Plant and Equipment $37,543.35$ $37,822.06$ (b) Capital Work-in-progress $3,553.02$ $3,533.92$ (c) Intangible Assets 0.71 1.27 (d) Financial Assets 0.71 1.27 (i) Other Financial Assets 925.44 9120.605 (ii) Other Non-current assets $8,017.84$ $7,106.00$ (ii) Other Non-current Assets 925.44 9120.605 (i) Total Receivables $13,321.63$ $13,760.55$ (j) Current Assets $ -$ (a) Inventories $11,527.71$ 106.32 (j) Other enceivables $11,527.71$ 106.32 (j) Other sets 66.107 68.18 (j) Other sets 306.22 305.22 Total Current Assets $30.52.2$ 305.22 305.22 Total Assets $81,435.49$ $80,061.10$ Equity $45,$			(Unaudited)	(Audited)
(a) Property, Plant and Equipment 37,543.35 37,822.00 (b) Capital Work-in-progress 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,553.02 3,533.02 3,533.02 3,533.02 3,533.02 3,533.02 3,533.02 3,533.02 3,533.02 3,533.02 3,533.02 3,532.02 3,522.02 3,522.02 <td< td=""><td>ASSET</td><td></td><td></td><td></td></td<>	ASSET			
(b) Capital Work-in-progress 3,553.02 3,533.92 (c) Intangible Assets 0.71 1.23 (d) Financial Assets 0.71 1.23 (i) Other Financial Assets 925.44 912.00 (ii) Other Financial Assets 925.44 912.00 (ii) Other Non-current Assets 8.017.84 7.106.00 (iii) Other Non-current Assets 9.25.44 912.00 (i) Current Assets 13.321.63 13.760.55 (i) Current Assets - - (ii) Other Bank balances 48.83.11 478.99 (iii) Other Bank balances 4.304.08 4.207.27 (v) Other Current Assets 30.62.22 305.22 Total Assets 81,435.49 80.0061.11 Equity 45,456.88 43,757.7 Total Assets 81,435.49 80.061.11 Equity Nane Capital 2,250.86 2,250.86 (a) Equity Share Capital 2,545.68 43,757.7	(2)		37 543 35	37 822 08
(c) Intangible Assets 0.71 1.22 (d) Financial Assets - - (e) Dither Financial Assets 925.44 912.03 (e) Other Non-current assets 925.44 912.03 (f) Other Assets 925.44 912.03 (f) Other Non-current assets 90.05 50.041.16 (f) Total Non-current Assets - - (a) Inventories 11.327.71 10.533.2 (f) Trade cacheduivalents 664.53 8.0 (g) Other Sank balances 483.11 478.9 (v) Ucars 62.09 44.8 (g) Other current assets 30.424.22 29.714.77 Assets Gassified as held for sale 305.22 305.22 Total Assets 81.435.49 80.0611.10 Equity 45.456.88 43.757.71 Total Assets 81.435.49 80.061.10 (g) Equity Share Capital 2.250.86 2.250.86 <				
(d) Financial Assets - - (1) Investments 666.69 665.69 (1) Other Financial Assets 925.44 912.00 (2) Other Non-current Assets 925.44 912.00 (3) Inventories 13.321.63 13.760.55 (5) Financial Assets - - (a) Inventories 13.321.63 13.760.51 (5) Current Assets - - (1) Trade receivables 11.527.71 10.533.22 (1i) Other receivables 483.31 478.9 (v) Others 661.07 681.8 (v) Other sets 4.304.08 4.207.2 Total Current Assets 30.422.22 29.714.72 Assets Classified as held for sale 305.22 305.22 Total Assets 81.435.49 80.061.10 Equity Mare Capital 2.250.86 2.250.86 (a) Funancial Labilities 1.60.42 1.61.82 (b)				
i) Investments 665.69 665.65 ii) Other Non-current assets 925.44 912.07 Current Assets 8.077.84 7.106.05 Sono-current Assets 50,706.05 50,041.16 Current Assets 13,321.63 13,760.57 (a) Inventories 11,527.71 10,533.2 (a) Cash and cash equivalents 64.64,53 88.11 (b) Cher current assets 483.11 478.97 (v) Others 661.07 681.8 (v) Other s 62.09 44.83 (v) Others 62.09 44.84 (v) Other s 305.22 305.27 Total Current Assets 30.424.22 29.714.77 Assets Classified as held for sale 305.22 305.27 Total Assets 81,435.49 80,061.11 Equity 47,707.74 46,008.57 (a) Equity Share Capital 2,250.86 2,250.86 (b) Other Financial Liabilities 1,660.42 1,612.2 (a) Financial Liabilities 1,660.42 1,612.2 (b) Other Financial Liabilities 1,775.10 1,6690.55 (c)		0	-	-
B) Other Non-current Assets B) 017,84 7,106,05 Total Non-current Assets B) 07,06,05 S0,041,16 Current Assets B) 07,06,05 S0,041,16 Current Assets B) 07,06,05 S0,041,16 D) Prinancial Assets 13,321,63 13,760,55 (i) Trade receivables 11,527,71 10,533,2 (ii) Cash and cash equivalents 64,53 8,0 (iii) Other Bank balances 4483,11 478,9 (v) Loans 62,09 44,8 (v) Others 62,09 44,8 (c) Other current assets 30,424,22 29,714,77 Assets Classified as held for sale 305,22 305,22 Total Assets 81,435,49 80,061,11 EQUITY AND LIABILITIES 81,435,49 80,061,11 EQUITY CAND LIABILITIES 81,435,49 80,061,11 (i) Dease Liabilities 1,770,7		Investments	665.69	665.69
Total Non-current Assets $50,706.05$ $50,041.it$ Current Assets 13,321.63 13,760.5 (a) Inventories 13,321.63 13,760.5 (b) Financial Assets 13,321.63 13,760.5 (c) Trade receivables 11,527.71 10,533.2 (ii) Other Bank balances 641.07 681.8 (v) Loans 661.07 681.8 (v) Others 62.09 44.8 (v) Others 62.09 44.8 (v) Others 62.09 44.8 (v) Others 62.09 44.8 (v) Others 305.22 305.22 Total Assets 81,435.49 80,061.10 Equity 45,456.88 43,757.7 Assets 81,435.49 80,061.10 Equity 45,456.88 43,757.7 Total Assets 81,435.49 80,061.10 Equity 45,456.88 43,757.7 Total Equity 45,456.88 43,757.7 Total Equity 45,456.88 43,757.7 I) Borrowings<	ii)	Other Financial Assets	925.44	912.07
Current Assets 13,321.63 13,760.55 (a) Inventories 13,321.63 13,760.55 (b) Financial Assets 11,527.71 10,533.2 (ii) Cash and cash equivalents 64.53 8.0 (iii) Other Exercise Assets 433.11 478.9 (iv) Loans 661.07 681.8 (v) Others 62.09 44.8 (c) Other current assets 4,304.08 4,207.2' Total Current Assets 30,424.22 29,714.7' Assets Classified as held for sale 305.22 305.22 Total Assets 81,435.49 80,061.10' Equity 2,250.86 2,250.86 (a) Equity Share Capital 2,250.86 4,275.7' Total Equity 45,456.88 43,757.7' Total Equity 45,456.88 43,757.7' Total Equity 47,707.74 46,008.56 16,12.2' 16,12.2' (a) Financial Liabilities 1,775,10 1,690.5' (b) Other Fin	(e)	Other Non-current assets	8,017.84	7,106.08
(a)Inventories13,321.6313,760.50(b)Financial Assets(i)Trade receivables11,527.7110,533.21(ii)Cash and cash equivalents64.538.00(iii)Other Bank balances483.11478.99(iv)Loans661.07681.81(v)Others62.0944.83(v)Other current assets4,304.084,207.22Total Current Assets30,424.2229,714.72Assets Classified as held for sale305.22305.22Fotal Assets81,435.4980,061.11EQUITY AND LIABILITIES2,250.862,250.86Equity45,456.8843,757.71Total Equity45,456.8843,757.71Total Equity45,456.8843,757.71Total Liabilities1,660.421,612.22(a)Financial Liabilities8,347.17(b)Other Equity45,456.8843,757.71Total Equity47,707.7446,008.51(a)Financial Liabilities1,660.421,612.22(ii)Borrowings8,347.1780,481.13(c)Deferred Tax Liabilities1,775.101,690.55(b)Dher Non-Current Liabilities2,741.552,142.66(c)Deferred Tax Liabilities (Net)2,741.552,142.66(c)Deferred Tax Liabilities10,640.411,741.66(i)Borrowings14,617.9815,673.55(i)Dearet Davisanding dues to Micro and Small <td></td> <td>Total Non-current Assets</td> <td>50,706.05</td> <td>50,041.16</td>		Total Non-current Assets	50,706.05	50,041.16
(a)Inventories13,321.6313,760.50(b)Financial Assets(i)Trade receivables11,527.7110,533.21(ii)Cash and cash equivalents64.538.00(iii)Other Bank balances483.11478.99(iv)Loans661.07681.81(v)Others62.0944.83(v)Other current assets4,304.084,207.22Total Current Assets30,424.2229,714.72Assets Classified as held for sale305.22305.22Fotal Assets81,435.4980,061.11EQUITY AND LIABILITIES2,250.862,250.86Equity45,456.8843,757.71Total Equity45,456.8843,757.71Total Equity45,456.8843,757.71Total Liabilities1,660.421,612.22(a)Financial Liabilities8,347.17(b)Other Equity45,456.8843,757.71Total Equity47,707.7446,008.51(a)Financial Liabilities1,660.421,612.22(ii)Borrowings8,347.1780,481.13(c)Deferred Tax Liabilities1,775.101,690.55(b)Dher Non-Current Liabilities2,741.552,142.66(c)Deferred Tax Liabilities (Net)2,741.552,142.66(c)Deferred Tax Liabilities10,640.411,741.66(i)Borrowings14,617.9815,673.55(i)Dearet Davisanding dues to Micro and Small <td></td> <td></td> <td></td> <td></td>				
(b) Financial Assets - - (i) Trade receivables 11,527.71 10,533.22 (ii) Other Bank balances 4483.11 478.9 (iv) Loans 66.107 6681.8 (v) Dubres 66.007 6681.8 (v) Others 62.09 9 (c) Other current assets 4.304.08 4.207.2* Total Current Assets 30,424.22 29,714.77 Assets Classified as held for sale 305.22 305.22 Total Assets 81,435.49 80,061.10 Equity 2,250.86 2,250.86 (a) Equity Share Capital 2,250.86 2,250.86 (b) Other Equity 47,707.74 46,008.50 Non-current Liabilities 1,660.42 1,612.2* (ii) Borrowings 17,68.0 161.8* (c) Deferred Tax Liabilities (Net) 2,741.55 2,142.6 (c) Deferred Tax Liabilities (Net) 2,75.3* 325.5* Total Non-current Liabilities 50.79 481.1 (i) </td <td></td> <td></td> <td></td> <td></td>				
(i) Trade receivables 11,527.71 10,533.2 (ii) Cash and cash equivalents 64.53 8.0 (iii) Other Bank balances 443.11 478.9 (iv) Loans 661.07 661.8 (v) Others 661.07 681.8 (v) Others 62.09 44.8 (v) Others 30,424.22 29,714.77 Assets Classified as held for sale 305.22 305.22 Total Assets 81,435.49 80,061.10 EQUITY AND LIABILITIES 81,435.49 80,061.10 EQUITY AND LIABILITIES 2,250.86 2,250.86 Equity 45,456.88 43,757.7 Total Equity 47,707.74 46,008.50 Non-current Liabilities 1,660.42 1,612.27 (ii) Borrowings 8,347.17 8,048.1 (i) Derrend Tax Liabilities (Net) 2,741.55 2,142.6 (j) Other Financial Liabilities 1,775.10 1,660.42 (j) Other Non-Current Liabilities 256.37 352.55 Total Non-current Liabilities 14,957.41 14,008.00 Current liabilities 1,040.44 1,741.65	(a)		13,321.63	13,760.50
(ii) Cash and cash equivalents64.538.0(iii) Other Bank balances4483.11478.9(iv) Cuans661.07681.8(v) Others62.0944.8(v) Others62.0944.8(c) Other current assets4.304.084.207.2Total Current Assets305.2229.714.72Assets Classified as held for sale305.22305.22Total Assets81.435.4980.061.11EQUITY AND LIABILITIES2.250.862.250.86Equity Share Capital2.250.862.250.86(b) Other Equity45.456.8843.757.7Total Equity45.456.8843.757.7Total Equity45.456.8843.757.7Total Equity45.456.8843.757.7Total Equity45.456.8843.757.7Total Equity1.660.421.612.2ii) Borrowings1.775.101.690.5Provisions17.680161.8(c) Deferred Tax Liabilities1.775.101.690.5Total Non-current Liabilities1.4,617.952.142.6(d) Other Non-Current Liabilities14,957.4114,008.00Current liabilities50.7948.1ii) Operational Suppliers Credit1.040.441.741.6iv) Trade Payables Total outstanding dues to reditors other than Micro and Small Enterprise Total outstanding dues to creditors other than Micro and Small Enterprise Total outstanding dues to creditors other than Micro and Small			-	-
(iii) Other Bank balances483.11478.9(iv) Loans661.07681.8(v) Others62.0944.8(v) Other current assets4,304.084,207.2Total Current Assets30,424.2229,714.7Assets Classified as held for sale305.22305.22Total Assets81,435.4980,061.10EQUITY AND LIABILITIES2,250.862,250.86Current Liabilities2,250.862,250.86(i) Equity Share Capital2,250.862,250.86(i) Borrowings8,347.178,048.17(i) Borrowings8,347.178,048.17(ii) Other Financial Liabilities1,775.101,660.42(iii) Other Financial Liabilities1,775.101,660.42(iii) Other Fon-Current Liabilities1,775.101,660.42(iii) Other Financial Liabilities1,775.101,660.42(iii) Other Non-Current Liabilities2,741.552,142.6(iii) Other Non-Current Liabilities14,957.4114,008.00Current liabilities50.7948.12(iii) Operational Suppliers Credit1,040.441,741.6(i) Dertional Suppliers Credit1,040.441,741.6(iv) Trade Payables Total outstanding dues to reditors other than Micro and Small Enterprise(iv) Other Financial Liabilities775.95684.8(b) Other Current liabilities775.95684.8(b) Other Financial Liabilities775.95684.8(c) Provisions11.34<				
(iv) Loans 661.07 681.8 (v) Others 62.09 44.8 (c) Other current assets 30,424.22 29,714.7 Assets Classified as held for sale 305.22 305.22 305.21 Assets Classified as held for sale 305.22 305.22 305.21 Fotal Assets 81,435.49 80,061.11 EQUITY AND LIABILITIES 2,250.86 2,250.86 Equity 54,565.88 43,757.7 Total Equity 45,456.88 43,757.7 Total Equity 47,707.74 46,008.50 Non-current Liabilities 1,660.42 1,612.27 ii) Dorrowings 8,347.17 8,048.11 ii) Lease Liabilities 1,775.10 1,600.57 (c) Deferred Tax Liabilities (Net) 2,741.55 2,142.6 (d) Other Non-Current Liabilities 14,957.41 14,008.00 (i) Borrowings 14,617.98 15,673.5 ii) Deperational Suppliers Credit 1,040.44 1,741.6 ii) <td></td> <td>-</td> <td></td> <td></td>		-		
(v) Others62.0944.8(c) Other current assetsTotal Current Assets30,424.2229,714.72Assets Classified as held for sale305.22305.22Total Assets81,435.4980,061.10EQUITY AND LIABILITIES2,250.862,250.86Equity2,250.862,250.86(a) Equity Share Capital2,250.862,250.86(b) Other Equity447,707.7446,008.50Total Equity47,707.7446,008.50(a) Financial Liabilities1,664.21,612.2(a) Financial Liabilities1,775.101,600.50(a) Financial Liabilities1,775.101,600.50(b) Other Financial Liabilities1,775.101,600.50(c) Deferred Tax Liabilities1,775.101,600.50(b) Provisions176.80161.88(c) Deferred Tax Liabilities2,55.73325.52Total Non-current Liabilities2,55.73325.52Total Non-current Liabilities1,643.751,230.90(i) Operational Suppliers Credit1,040.441,741.66(ii) Operational Suppliers Credit1,040.441,741.66(iii) Operational Suppliers Credit1,040.441,741.66(i) Trade Payables Total outstanding dues to creditors other than Micro and Small Enterprise(b) Other Current Liabilities630.09653.90(c) Provisions11.3411.34(c) Provisions11.3411.34(c) Provisions <t< td=""><td></td><td></td><td></td><td></td></t<>				
(c)04(c)Other current assets30,424.2229,714.77Assets Classified as held for sale305.22305.22Total Assets81,435.4980,061.10Equity2,250.862,250.86(a)Equity Share Capital2,250.86(b)Other Equity45,456.88(a)Financial Liabilities(a)Financial Liabilities(a)Financial Liabilities(a)Financial Liabilities(b)Provisions(c)Deferred Tax Liabilities(c)Deferred Tax Liabilities(d)Other Financial Liabilities(e)Deferred Tax Liabilities(f)Derrowings(g)Financial Liabilities(h)Other Forencial Liabilities(ii)Deferred Tax Liabilities(c)Deferred Tax Liabilities(c)Deferred Tax Liabilities(d)Other Fon-Current Liabilities(e)Provisions(f)Borrowings(a)Financial Liabilities(f)Derowings(f)Derowings(f)Derowings(h)Other current Liabilities(f)Other current Liabilities(h)Other and Small Enterprise(f)Other Financial Liabilities(f)Other Current Liabilities(h)Other Current Liabilities(h)Other Current Liabilities <td></td> <td></td> <td></td> <td></td>				
Total Current Assets30,424.2229,714.73Assets Classified as held for sale305.22305.22Total Assets81,435.4980,061.14EQUITY AND LIABILITIES2,250.862,250.86Equity2,250.862,250.86(b)Other Equity47,707.74Total Equity47,707.74Mon-current Liabilities1,660.42(a)Financial Liabilities1,775.10(b)Provisions1776.80(c)Deferred Tax Liabilities (Net)2,741.55(c)Derovings14,617.98(c)Derorowings14,617.98(a)Financial Liabilities1,040.44(c)Derorowings14,617.98(d)Other Non-Current Liabilities50.79(e)Provisions14,617.98(f)Borrowings14,617.98(a)Financial Liabilities50.79(b)Operational Suppliers Credit1,040.44(c)Trade Payables	(v)	ottiers	62.09	44.07
Total Current Assets30,424.2229,714.73Assets Classified as held for sale305.22305.22Total Assets81,435.4980,061.14EQUITY AND LIABILITIES2,250.862,250.86Equity2,250.862,250.86(b)Other Equity47,707.74Total Equity47,707.74Mon-current Liabilities1,660.42(a)Financial Liabilities1,775.10(b)Provisions1776.80(c)Deferred Tax Liabilities (Net)2,741.55(c)Derovings14,617.98(c)Derorowings14,617.98(a)Financial Liabilities1,040.44(c)Derorowings14,617.98(d)Other Non-Current Liabilities50.79(e)Provisions14,617.98(f)Borrowings14,617.98(a)Financial Liabilities50.79(b)Operational Suppliers Credit1,040.44(c)Trade Payables	(c)	Other current assets	4 304 08	4 207 29
Total Assets81,435.4980,061.11EQUITY AND LIABILITIES Equity (a) Equity Share Capital2,250.862,250.86(b) Other Equity45,456.8843,757.77Total Equity47,707.7446,008.50Non-current Liabilities(a) Financial Liabilities8,347.178,048.1(b) Other Financial Liabilities1,660.421,612.2(c) Deferred Tax Liabilities (Net)2,741.552,142.6(d) Other Non-current Liabilities11,775.101,690.55(e) Deferred Tax Liabilities (Net)256.37352.5Total Non-current Liabilities14,617.9815,673.5(i) Borrowings14,617.9815,673.5(ii) Dorrowings14,617.9815,673.5(iii) Operational Suppliers Credit1,040.441,741.6(iv) Trade Payables Total outstanding dues to Micro and Small Enterprise Total outstanding dues to creditors other than Micro and Small Enterprise(c) Provisions1,643.751,230.91(v) Other Financial Liabilities775.95664.88(b) Other current liabilities630.09653.91(c) Provisions11.3411.31Total Current liabilities630.09653.91(c) Provisions11.3411.31Total Current liabilities630.09653.92(c) Provisions11.3411.31Total Current liabilities630.09653.92(c) Provisions11.34 <td< td=""><td>(-)</td><td></td><td></td><td>29,714.72</td></td<>	(-)			29,714.72
EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Total Equity2,250.86 (45,456.88 (43,757.77 (46,008.50)Non-current Liabilities (a) Financial Liabilities (a) Enancial Liabilities (a) Borrowings (b) Provisions8,347.17 (1,660.42) (1,77.10)(a) Financial Liabilities (b) Provisions8,347.17 (1,660.42)8,048.1- (1,660.42)(b) Provisions1,660.42 (1,612.2)1,612.2) (1,660.42)(c) Deferred Tax Liabilities (Net) (c) Deferred Tax Liabilities (Net) (c) Deferred Tax Liabilities2,741.55 (2,142.6)(d) Other Non-Current Liabilities (a) Financial Liabilities14,617.98 (1,617.98)15,673.5 (3,079)(a) Financial Liabilities (a) Financial Liabilities14,617.98 (1,617.98)15,673.5 (1,20.99)(a) Financial Liabilities (b) Operational Suppliers Credit (i) Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise(b) Other Financial Liabilities (c) Provisions775.95 (684.8) (630.09)633.90 (633.9) (1,34)11.33 (1,34)(c) Provisions (c) Provisions11,34 (1,34)11.33 (1,34)11.33 (1,34)	As	sets Classified as held for sale	305.22	305.22
EQUITY AND LIABILITIES Equity (a) Equity Share Capital (b) Other Equity Total Equity2,250.86 (45,456.88 (43,757.77 (46,008.50)Non-current Liabilities (a) Financial Liabilities (a) Enancial Liabilities (a) Borrowings (b) Provisions8,347.17 (1,660.42) (1,77.10)(a) Financial Liabilities (b) Provisions8,347.17 (1,660.42)8,048.1- (1,660.42)(b) Provisions1,660.42 (1,612.2)1,612.2) (1,660.42)(c) Deferred Tax Liabilities (Net) (c) Deferred Tax Liabilities (Net) (c) Deferred Tax Liabilities2,741.55 (2,142.6)(d) Other Non-Current Liabilities (a) Financial Liabilities14,617.98 (1,617.98)15,673.5 (3,079)(a) Financial Liabilities (a) Financial Liabilities14,617.98 (1,617.98)15,673.5 (1,20.99)(a) Financial Liabilities (b) Operational Suppliers Credit (i) Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise(b) Other Financial Liabilities (c) Provisions775.95 (684.8) (630.09)633.90 (633.9) (1,34)11.33 (1,34)(c) Provisions (c) Provisions11,34 (1,34)11.33 (1,34)11.33 (1,34)	T I. 4		01.405.40	00.064.40
Equity Image: constraint of the second	i otal A	ASSETS	81,435.49	80,061.10
Equity Image: constraint of the second	EOUIT	Y AND LIABILITIES		
(a)Equity Share Capital2,250.862,250.86(b)Other Equity45,456.8843,757.77Total Equity47,707.7446,008.57Non-current Liabilities8,347.178,048.1-(a)Financial Liabilities1,660.421,612.2'(ii)Other Financial Liabilities1,775.101,690.57(b)Provisions176.80161.8'(c)Deferred Tax Liabilities (Net)2,741.552,142.6'(d)Other Non-Current Liabilities256.37352.57Total Non-current Liabilities14,957.4114,008.00(a)Financial Liabilities50.7948.1'(ii)Operational Suppliers Credit1,040.441,741.6'(iii)Operational Suppliers Credit1,040.441,741.6'(iv)Trade PayablesTotal outstanding dues to Micro and SmallEnterprise(b)Other current liabilities775.95684.8'(c)Provisions11.3411.3'Total Current liabilities630.09653.9'(c)Provisions11.3411.3'Total Current liabilities33,727.7534,052.5'				
(b)Other Equity45,456.8843,757.74Total Equity47,707.7446,008.57Non-current Liabilities8,347.178,048.14i)Borrowings8,347.178,048.14ii)Lease Liabilities1,660.421,612.22iii)Other Financial Liabilities1,775.101,690.57(b)Provisions176.80161.83(c)Deferred Tax Liabilities (Net)2,741.552,142.63(d)Other Non-Current Liabilities256.37352.55Total Non-current Liabilities14,617.9815,673.55(a)Financial Liabilities50.7948.12(a)Financial Liabilities50.7948.12(ii)Operational Suppliers Credit1,040.441,741.66(iv)Trade Payables(iv)Trade Payables(iv)Trade Outstanding dues to Micro and SmallEnterprise1,643.751,230.99-(b)Other Financial Liabilities775.95684.83(c)Provisions11.3411.33Total Current liabilities13,3727.7534,052.55	(a)		2,250.86	2,250.86
Non-current Liabilities(a)Financial Liabilitiesi)Borrowings(a)Financial Liabilitiesi)Lease Liabilities(a)Financial Liabilities(b)Provisions(c)Deferred Tax Liabilities (Net)(d)Other Non-Current Liabilities(d)Other Non-Current Liabilities(a)Financial Liabilities(b)Operational Suppliers Credit(c)Provisions(c)Trade Payables	(b)			43,757.70
(a)Financial Liabilities8,347.178,048.14i)Borrowings1,660.421,612.27ii)Other Financial Liabilities1,775.101,690.57(b)Provisions176.80161.8(c)Deferred Tax Liabilities (Net)2,741.552,142.6(d)Other Non-Current Liabilities256.37352.57Total Non-current Liabilities14,957.4114,008.07(a)Financial Liabilities50.7948.17(i)Borrowings14,617.9815,673.5(a)Financial Liabilities50.7948.17(ii)Operational Suppliers Credit1,040.441,741.64(iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.91(b)Other Current liabilities630.09653.92(c)Provisions11.3411.33Total Current liabilities630.09653.92(c)Provisions11.3411.33Total Current liabilities630.09653.92(c)Provisions11.3411.33Total Current liabilities33,727.7534,052.54		Total Equity	47,707.74	46,008.56
(a)Financial Liabilities8,347.178,048.14i)Borrowings1,660.421,612.27ii)Other Financial Liabilities1,775.101,690.57(b)Provisions176.80161.8(c)Deferred Tax Liabilities (Net)2,741.552,142.6(d)Other Non-Current Liabilities256.37352.57Total Non-current Liabilities14,957.4114,008.07(a)Financial Liabilities50.7948.17(i)Borrowings14,617.9815,673.5(a)Financial Liabilities50.7948.17(ii)Operational Suppliers Credit1,040.441,741.64(iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.91(b)Other Current liabilities630.09653.92(c)Provisions11.3411.33Total Current liabilities630.09653.92(c)Provisions11.3411.33Total Current liabilities630.09653.92(c)Provisions11.3411.33Total Current liabilities33,727.7534,052.54	Non a	rront Lighilition		
i)Borrowings8,347.178,048.14ii)Lease Liabilities1,660.421,612.2'iii)Other Financial Liabilities1,775.101,690.5'(b)Provisions176.80161.8'(c)Deferred Tax Liabilities (Net)2,741.552,142.6'(d)Other Non-Current Liabilities256.37352.5'Total Non-current Liabilities14,957.4114,008.0'Current liabilities14,617.9815,673.5'i)Borrowings14,617.9815,673.5'ii)Lease Liabilities50.7948.1'iii)Operational Suppliers Credit1,040.441,741.6'iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise· Total outstanding dues to creditors other than Micro and Small Liabilities775.95684.8'(b)Other rurrent liabilities630.09653.9'(c)Provisions11.3411.3'Total Current liabilities33,727.7534,052.5'				
ii) Lease Liabilities 1,660.42 1,612.2' iii) Other Financial Liabilities 1,775.10 1,690.5' (b) Provisions 176.80 161.8' (c) Deferred Tax Liabilities (Net) 2,741.55 2,142.6' (d) Other Non-Current Liabilities 256.37 352.5' Total Non-current Liabilities 14,957.41 14,008.09 Current liabilities (Net) 14,617.98 15,673.5' ii) Lease Liabilities 5 50.79 48.13' iii) Operational Suppliers Credit 1,040.44 1,741.6' iv) Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise 1,643.75 1,230.9' (c) Provisions 11.34 11.3 Total Current liabilities 630.09 653.9' (c) Provisions 11.34 11.3 Total Current liabilities 33,727.75 34,052.5'			8 347 17	8 048 14
iii)Other Financial Liabilities1,775.101,690.5'(b)Provisions176.80161.8'(c)Deferred Tax Liabilities (Net)2,741.552,142.6'(d)Other Non-Current Liabilities256.37352.5'Total Non-current Liabilities14,957.4114,008.03'(a)Financial Liabilities50.7948.1'(i)Borrowings14,617.9815,673.5'(ii)Lease Liabilities50.7948.1'(iii)Operational Suppliers Credit1,040.441,741.6'(iv)Trade PayablesTotal outstanding dues to Micro and Small-EnterpriseTotal outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.9'(b)Other current liabilities630.09653.9'(c)Provisions11.3411.3'Total Current liabilities133,727.7534,052.5'		-		
(b)Provisions176.80161.8(c)Deferred Tax Liabilities (Net)2,741.552,142.6(d)Other Non-Current Liabilities256.37352.5Total Non-current Liabilities14,957.4114,008.03(a)Financial Liabilities50.7948.13(i)Borrowings14,617.9815,673.5(ii)Lease Liabilities50.7948.13(iii)Operational Suppliers Credit1,040.441,741.64(iv)Trade PayablesTotal outstanding dues to Micro and Small EnterpriseMicro and Small Enterprise1,643.751,230.94(b)Other current liabilities630.09653.94(c)Provisions11.3411.34Total Current liabilities11.3411.34Total liabilities33,727.7534,052.54	-			
c)Deferred Tax Liabilities (Net)2,741.552,142.6(d)Other Non-Current Liabilities352.5Total Non-current Liabilities14,957.4114,008.00(a)Financial Liabilities14,617.98(a)Financial Liabilities50.79(a)Perational Suppliers Credit1,040.44(ii)Operational Suppliers Credit1,040.44(iv)Trade Payables	(b)			161.87
(d)Other Non-Current Liabilities256.37352.57Total Non-current Liabilities14,957.4114,008.00Current liabilities14,617.9815,673.5i)Borrowings14,617.9815,673.5ii)Lease Liabilities50.7948.17iii)Operational Suppliers Credit1,040.441,741.64iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.94(b)Other current liabilities630.09653.94(c)Provisions11.3411.34Total Current liabilities33,727.7534,052.54	(c)	Deferred Tax Liabilities (Net)		2,142.67
Total Non-current Liabilities14,957.4114,008.00Current liabilities </td <td>(d)</td> <td></td> <td>256.37</td> <td>352.56</td>	(d)		256.37	352.56
(a)Financial Liabilities14,617.98i)Borrowings14,617.98ii)Lease Liabilities50.79iii)Operational Suppliers Credit1,040.44iv)Trade Payables1,040.44·Total outstanding dues to Micro and Small-Enterprise·Total outstanding dues to creditors other than Micro and Small Enterprise1,643.75v)Other Financial Liabilities630.09(b)Other current liabilities630.09(c)Provisions11.34Total Current liabilities18,770.34Current liabilities33,727.75State33,727.75		Total Non-current Liabilities	14,957.41	14,008.08
(a)Financial Liabilities14,617.98i)Borrowings14,617.98ii)Lease Liabilities50.79iii)Operational Suppliers Credit1,040.44iv)Trade Payables1,040.44·Total outstanding dues to Micro and Small-Enterprise·Total outstanding dues to creditors other than Micro and Small Enterprise1,643.75v)Other Financial Liabilities630.09(b)Other current liabilities630.09(c)Provisions11.34Total Current liabilities18,770.34Current liabilities33,727.75State33,727.75	Curren	nt liabilities		
i)Borrowings14,617.9815,673.5ii)Lease Liabilities50.7948.1iii)Operational Suppliers Credit1,040.441,741.64iv)Trade Payables11,040.441,741.64iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.94v)Other Financial Liabilities775.95684.83(b)Other current liabilities630.09653.93(c)Provisions11.3411.34Total Current liabilities18,770.3420,044.44Total liabilities33,727.7534,052.54				
ii)Lease Liabilities50.7948.11iii)Operational Suppliers Credit1,040.441,741.64iv)Trade Payables11,040.441,741.64iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.92v)Other Financial Liabilities775.95684.82(b)Other current liabilities630.09653.92(c)Provisions11.3411.34Total Current liabilities18,770.3420,044.44Total liabilities33,727.7534,052.54			14.617.98	15.673.51
iii)Operational Suppliers Credit1,040.441,741.64iv)Trade Payables Total outstanding dues to Micro and SmallEnterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.751,230.92v)Other Financial Liabilities775.95684.82(b)Other current liabilities630.09653.92(c)Provisions11.3411.34Total Current liabilities18,770.3420,044.44Total liabilities33,727.7534,052.54	-	-		48.13
 iv) Trade Payables Total outstanding dues to Micro and Small Enterprise Total outstanding dues to creditors other than Micro and Small Enterprise 1,643.75 1,230.94 V) Other Financial Liabilities 775.95 684.85 (c) Provisions 11.34 11.34 11.34 20,044.44 Total liabilities 33,727.75 34,052.55 				1,741.69
 - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise v) Other Financial Liabilities (b) Other current liabilities (c) Provisions Total Current liabilities 18,770.34 20,044.44 Total liabilities 33,727.75 				,
Enterprise Total outstanding dues to creditors other than Micro and Small Enterprise1,643.75v)Other Financial Liabilities775.95(b)Other current liabilities630.09(c)Provisions11.34Total Current liabilities18,770.3420,044.4433,727.7534,052.54	,	-		
 Total outstanding dues to creditors other than Micro and Small Enterprise 0 Other Financial Liabilities 0 Other current liabilities 0 Other current liabilities 11.34 <			-	-
Micro and Small Enterprise1,643.751,230.92v)Other Financial Liabilities775.95684.82(b)Other current liabilities630.09653.92(c)Provisions11.3411.34Total Current liabilities18,770.3420,044.44Total liabilities33,727.7534,052.54		-		
v)Other Financial Liabilities775.95684.83(b)Other current liabilities630.09653.93(c)Provisions11.3411.34Total Current liabilities18,770.3420,044.44Total liabilities33,727.7534,052.54		Micro and Small Enterprise	1,643.75	1,230.98
(b) Other current liabilities 630.09 653.99 (c) Provisions 11.34 11.39 Total Current liabilities 18,770.34 20,044.49 Total liabilities 33,727.75 34,052.55	v)			684.83
Total Current liabilities18,770.3420,044.40Total liabilities33,727.7534,052.54	(b)	Other current liabilities	630.09	653.98
Total liabilities 33,727.75 34,052.54	(c)			11.34
				20,044.46
				34,052.54

BOMAN Digitally signed by BOMAN PARAKH Date: H 2022.11.14 19:31:38 +05'30'

HARSH KUMAR BANSAL BANSAL

BMW Industries Limited Statement of Unaudited Standalone Cashflow

	30th September, 2022			30th September, 2021	
Particulars	(Unaud	(Unaudited)			
A. CASH FLOW FROM OPERATING ACTIVITIES					
NET PROFIT / (LOSS) BEFORE TAX		2,304.70		1,655.72	
ADJUSTMENTS FOR -					
Depreciation and Amortisation	2,196.47		2,196.94		
Finance Costs	1,218.44		1,160.53		
Liabilities no longer required written back	(0.40)		(23.37)		
Interest Income	(147.87)		(130.80)		
Irrecoverable Balance written off	524.00		0.05		
Profit on sale of Property, Plant and Equipment	(234.38)		(98.95)		
		3,556.26	. ,	3,104.40	
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		5,860.96		4,760.12	
ADJUSTMENTS FOR -		,		, -	
Trade and other receivables	(1,468.57)		370.60		
Inventories	438.87		(1,401.77)		
Loans and Advances	(128.58)		(117.52)		
Trade Payable and Other Liabilities	(218.04)		141.35		
	((1,376.32)		(1,007.34	
CASH GENERATED FROM OPERATIONS		4,484.64		3,752.78	
Direct Taxes Paid		(427.05)		(375.87	
NET CASH FLOW FROM OPERATING ACTIVITIES		4,057.59		3,376.91	
		1,037.39	-	5,57 0.71	
B. CASH FLOW FROM INVESTING ACTIVITIES :					
Purchase of Property, Plant and Equipments	(2,615.34)		(1,016.64)		
Sale of Property, Plant and Equipments	418.60		125.37		
Interest Income	136.95		123.37		
Deposit with Banks Original maturity with more than 3 months	(23.56)		22.20		
Unsecured Loan / Advance given to a Subsidiary	30.81		22.20		
Unsecured Loan / Advance refunded by Bodies Corporate	10.00				
, , , , , , , , , , , , , , , , , , , ,					
Unsecured Loan / Advance given to Bodies Corporate	(35.00)	(2,077.54)	-	(744.98	
NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES		(2,077.54)	-	(744.98	
C. CASH FLOW FROM FINANCING ACTIVITIES					
Interest Paid	(1,137.14)		(1 160 75)		
			(1,160.75)		
Proceeds/ (Repayments)from Short Term Borrowings from Bank	(1,355.53)		(226.95)		
Repayment of Long Term Borrowings from Banks	(1,353.37)		(1,167.48)		
Proceeds of Long Term Borrowings from Banks	1,650.00		4.88		
Proceeds from Long Term Borrowings from Bodies Corporate	200.00		4.88		
Proceeds from Short Term Borrowings from Body Corporate	300.00		(40.00)		
Repayment of Lease Liability	(27.49)	(1.000.50)	(40.86)	(2 501 17	
NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES		(1,923.53)	F	(2,591.16	
		FCFO		40.55	
NET INCREASE/(DECREASE) IN CASH and CASH EQUIVALENTS (A+B+C)		56.52		40.77	
Cash and Cash Equivalents as at the begining of the period		8.01	-	9.30	
Cash and Cash Equivalents as at the end of the period		64.53		50.07	

The above Standalone Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7 on Statement of Cash Flows.



I

HARSH KUMAR Digitally signed by HARSH KUMAR BANSAL BANSAL Date: 2022.11.14 19:15:51 +05'30' Notes:

- 3 The above Statement of Unaudited Standalone Financial Results for the quarter and six months ended 30th September, 2022, along with notes thereupon including the Unaudited Standalone Statement of Assets and Liabilities and Unaudited Standalone Statement of Cash Flow as given in Note 1 and 2 respectively, were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and were taken on record at their meetings held on 14th November, 2022. The Statutory Auditors have carried out a limited review on the above financial results for the quarter and six months ended 30th September, 2022.
- 4 The Company has one operating business segment viz, manufacturing and selling of engineering products and processing of steel and all other activities are incidental to the same.
- 5 The Board of Directors of the company in its meeting held on January 10, 2022, has approved the scheme of Amalgamation ('the scheme') of the subsidiaries Confident Financial Consultancy Private Limited(CFCPL), FairplanVintrade Private Limited(FVPL), Nageshwar Trade-Link Private Limited(NTLPL), Narayan Dealcom Private Limited(NDPL), Perfect Investment Consultancy Private Limited(PICPL), Shri Hari Vincom Private Limited(SHVPL), Siddhi VinayakCommosales Private Limited(SVCPL) and Sidhant Investment Advisory Private Limited(SIAPL) with the company with effect from April 01, 2021 and the scheme is pending before National Company Law Tribunal (NCLT) for its approval. Pending this, the consequential effect in this respect has not been given in this quarter and half yearly financial results.
- 6 Previous periods' figures have been regrouped/rearranged by the Company, wherever necessary to make them comparable with those of the current periods' figures.

Place : Kolkata Date : 14th November, 2022

> BOMAN PARAKH Date: 2022.11.14 19:32:29 +05'30'

For and on behalf of the Board of Directors BMW Industries Limited

HARSH KUMAR Digitally signed by HARSH KUMAR BANSAL BANSAL +05'30'

Harsh Kumar Bansal Managing Director (DIN : 00137014)





Independent Auditors' Review Report

The Board of Directors BMW Industries Limited 119, Park Street, White House, 3rd Floor, Kolkata – 700016

- 1. We have reviewed the accompanying statement of Consolidated Unaudited Financial Results together with notes thereon of **BMW Industries Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the Quarter and Half Year ended September 30, 2022 ("the statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation 2015"), which has been initialed by us for identification purposes only.
- 2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.





4. The Statement includes the results of the following subsidiaries:

	Name of the Subsidiaries
1.	Sail Bansal Service Centre Limited
2.	Confident Financial Consultancy Private Limited
3.	Perfect Investment Consultancy Private Limited
4.	Sidhant Investment Advisory Private Limited
5.	Sidhi Vinayak Comosales Private Limited
6.	Shri Hari Vinicom Private Limited
7.	Narayana Dealcom Private Limited
8.	Fairplan Vintrade Private Limited
9.	Nageshwara Tradelink Private Limited
10	BMW Iron & Steel Industries Limited (step down subsidiary)
11	Nippon Cryo Private Limited (step down subsidiary)

- 5. Attention is drawn to Note no. 6 of the statement regarding non- availability of fair valuation of investments in terms of Ind AS 109, "Financial Instruments" and non-ascertainment of consequential impact including impairment if any, in this respect and adequacy thereof. In absence of necessary details from the financial statement of the respective subsidiary companies or otherwise, the impact if any in this respect as such cannot be ascertained and committed upon by us.
- 6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the unaudited financial results referred to in paragraph 7 below, we report that 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 of the Securities and Exchange Board of India(Listing Obligation and Disclosure Requirements) regulations,2015 (as amended from time to time), including the manner in which it is to be disclosed, or that it contains any material misstatement.





7. The consolidated unaudited financial results include the financial results of eleven subsidiaries (including step down subsidiaries) as referred to in paragraph 4 above which have not been reviewed by their auditors, whose financial results reflect Total Revenue of Rs. 1792.09 lakhs and Rs. 3665.48 lakhs, Total Net Profit after Tax of Rs. 345.82 lakhs and Rs. 402.76 lakhs, Other Comprehensive Income (Net) of Rs. 0.22 lakhs and Rs. 0.12 lakhs and Total Comprehensive Income of Rs. 346.04 lakhs and Rs. 402.88 lakhs for the Quarter and Half Year ended September 30, 2022 respectively, as considered in the consolidated unaudited financial results. These unaudited financial statements and other unaudited financial information have been approved and furnished to us by the parent's management. Our conclusion, in so far as it relates to the affairs of these subsidiaries, is based solely on such unaudited financial statements and other unaudited financial information and explanations given to us by the Parent's Management, these financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Lodha & Co, Chartered Accountants Firm's ICAI Registration No. 301051E

BOMAN PARAKH Digitally signed by BOMAN PARAKH Date: 2022.11.14 19:40:39 +05'30'

Boman R. Parakh Partner Membership No. 053400 UDIN: 22053400BDCOCM1044

Place: Kolkata Date: 14th November, 2022

		BMW In	dustries Limited				
		CIN : L51109	WB1981PLC034212				
		ce: 119, Park Street, W		•			
	Phone: 033	4007 1704, E mail: inf	io@bmwil.co.in; Wel	o: www.bmwil.co.in			
							(Rs. In Lakh)
	STATEMENT OF CONSOLIDATED	UNAUDITED FINANC		HALF YEAR ENDED SE			
SI No.	Particulars		Quarter Ended		Half Ye	ar Ended	Year Ended
		September 30,2022	June 30, 2022	September 30,2021	September 30,2022	September 30,2021	March 31, 2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue From Operations	14,964.97	13,568.46	10,292.91	28,533.43	21,685.47	44,737.94
Ш	Other Income	119.22	328.02	240.10	447.24	373.18	1,299.33
Ш	Total Income (I+II)	15,084.19	13,896.48	10,533.01	28,980.67	22,058.65	46,037.27
IV	Expenses						
	Cost of materials consumed	5,808.09	6,356.10	3,398.17	12,164.19	7,252.43	16,263.08
	Changes in inventories of Finished goods, stock-in-trade and work-in-	39.87	48.33	(274.77)	88.20	(87.18)	(451.39)
	progress						
	Employee benefits expense	606.11	521.36	619.68	1,127.47	1,129.05	2,180.53
	Finance costs	598.98	634.08	579.73	1,233.06	1,176.72	2,330.92
	Depreciation and amortisation expense	1,274.51	1,238.90	1,261.43	2,513.41	2,514.57	4,939.67
	Other expenses	5,201.94	3,963.42	3,874.59	9,165.36	7,572.54	16,200.12
	Total expenses (IV)	13,529.50	12,762.19	9,458.83	26,291.69	19,558.13	41,462.93
v	Profit/ (Loss) before Tax (III-IV)	1,554.69	1,134.29	1,074.18	2,688.98	2,500.52	4,574.34
VI	Tax Expense:						
VI	•	9.49	12.70		22.10		122.72
	(1) Current Tax			-	22.19	-	122.73
	(2) Deferred Tax charge/ (credit)	306.21 315.70	258.69	41.88 41.88	564.90 587.09	367.09 367.09	973.56
	Total Tax Expenses		271.39				1,096.29
	Profit/ (Loss) for the period (V-VI)	1,238.99	862.90	1,032.30	2,101.89	2,133.43	3,478.05
VIII	Other Comprehensive Income (OCI)	0.24	(0.44)	45.64	0.22	24.20	(0.45)
	(i) Items that will not be reclassified to profit or loss	0.34	(0.11)	15.64	0.23	31.29	(0.46)
	 (ii) Income tax relating to items that will not be reclassified to profit or loss 	(0.09)		(3.94)	(0.06)	(7.89)	
	Other Comprehensive Income for the period (net of tax)	0.25	(0.08)	11.70	0.17	23.40	(0.33)
IX	Total Comprehensive Income for the period (VII+VIII)[comprising profit/(Loss) and other comprehensive income for the period]	1,239.24	862.82	1,044.00	2,102.06	2,156.83	3,477.72
х	Profit/ (Loss) for the period Attributable to:						
	(a) Owners of the Company	1,230.44	858.79	1,024.64	2,089.23	2,123.04	3,453.42
	(b) Non-controlling interest	8.55	4.11	7.66	12.66	10.39	24.63
XI	Other comprehensive income attributable to:						
	(a) Owners of the Company	0.42	0.08	11.84	0.50	23.68	0.33
	(b) Non-controlling interest	(0.17)	(0.16)	(0.14)	(0.33)	(0.28)	(0.66)
XII	Total comprehensive income attributable to:	-					
	(a) Owners of the Company	1,230.86	858.87	1,036.48	2,089.73	2,146.72	3,453.75
	(b) Non-controlling interest	8.38	3.95	7.52	12.33	10.11	23.97
XIII	Paid-up equity share capital (Face value - ₹ 1/- each)	2250.86	2,250.86	2,250.86	2,250.86	2,250.86	2,250.86
XIV	Other Equity	-	-	-			53,061.36
xv	Earnings per equity share						
	(1) Basic (₹)	0.55	0.38	0.45	0.93	0.94	1.55
	(2) Diluted (₹)	0.55	0.38	0.45	0.93	0.94	1.55

BOMAN PARAKH Digitally signed by BOMAN PARAKH Date: 2022.11.14 19:35:54 +05'30'

> HARSH KUMAR BANSAL BANSAL BANSAL

BMW Industries Limited CIN: L51109WB1981PLC034212

Note 1

Statement of Consolidated Assets and Liabilities as at 30th September, 2022

			T T	(₹ in Lakhs)
		Particulars	As at 30.09.2022	As at 31.03.2022
			(Unudited)	(Audited)
ASSET	S			
		Non-current Assets	10 000 000	
(a)		Property, Plant and Equipment	42,627.37	43,223.03
(b)		Capital Work-in-progress	3,553.02	3,533.97
(c)		Intangible Assets	0.71	1.27
(d)		Financial Assets		
	i)	Investments	1,474.08	1,474.08
	ii)	Other Financial Assets	984.72	971.35
(e)		Deferred Tax Assets (Net)	676.81	643.42
(f)		Other Non-current assets	8,709.01	7,339.82
		Total Non-current Assets	58,025.72	57,186.94
		Current Assets		
(a)		Inventories	13,558.50	13,904.51
(b)		Financial Assets		
	(i)	Trade receivables	10,996.20	11,021.40
	(ii)	Cash and cash equivalents	206.36	94.87
	(iii)	Other Bank balances	540.90	536.96
	(iv)	Loans	4,328.78	3,123.13
	(v)	Others	69.59	52.38
(c)		Other current assets	4,425.23	4,458.59
		Total Current Assets	34,125.56	33,191.8
(d)	Ass	ets Classified as held for sale	305.22	305.22
Total	Asset	S	92,456.50	90,684.00
		D LIABILITIES		
Equity	/			
(a)		Equity Share Capital	2,250.86	2,250.86
(b)		Other Equity	55,151.09	53,061.36
		Equity attributable to Equity Shareholders of the Parent	57,401.95	55,312.22
NON C	ontro	lling Interest	134.68	122.35
		Total Equity	57,536.63	55,434.57
Non-c	urren	t Liabilities		
(a)		Financial Liabilities		
	i)	Borrowings	8,410.42	8,145.66
	ii)	Lease Liability	1,771.33	1,694.06
	iii)	Other Financial Liabilities	1,775.10	1,713.64
(b)		Provisions	262.89	243.72
(c)		Deferred Tax Liabilities (Net)	2,764.05	2,165.70
(d)		Other Non-Current Liabilities	256.37	352.56
		Total Non-current Liabilities	15,240.16	14,315.34
		bilities		
Curre	псца	Financial Liabilities		
				45 550 00
	i)	Borrowings	14,724.01	15,752.22
			14,724.01 58.62	
	i)	Borrowings	1	55.96
	i) ii)	Borrowings Lease Liability	58.62	55.96
	i) ii) iii)	Borrowings Lease Liability Operational Suppliers Credit	58.62	55.96
	i) ii) iii)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables	58.62 1,040.44 - -	55.96 1,741.69 -
	i) ii) iii)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise	58.62	55.96 1,741.69 -
	i) ii) iii) iv)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise	58.62 1,040.44 - - 1,975.11	55.96 1,741.69 1,549.49
(a)	i) ii) iii)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise Other Financial Liabilities	58.62 1,040.44 - - 1,975.11 1,215.86	55.96 1,741.69 1,549.49 1,111.49
(a) (b)	i) ii) iii) iv)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise Other Financial Liabilities Other current liabilities	58.62 1,040.44 - - 1,975.11 1,215.86 649.72	55.96 1,741.69 1,549.49 1,111.49 680.84
(a) (b) (c)	i) ii) iii) iv)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise Other Financial Liabilities Other current liabilities Provisions	58.62 1,040.44 - - 1,975.11 1,215.86 649.72 15.31	55.96 1,741.69 1,549.49 1,111.49 680.84 15.20
(a) (b) (c)	i) ii) iii) iv)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise Other Financial Liabilities Other current liabilities Provisions Current Tax Liability (Net)	58.62 1,040.44 - - 1,975.11 1,215.86 649.72 15.31 0.64	55.96 1,741.69 1,549.49 1,111.49 680.84 15.20 27.20
(a) (b)	i) ii) iii) iv)	Borrowings Lease Liability Operational Suppliers Credit Trade Payables - Total outstanding dues to Micro and Small Enterprise - Total outstanding dues to creditors other than Micro and Small Enterprise Other Financial Liabilities Other current liabilities Provisions	58.62 1,040.44 - - 1,975.11 1,215.86 649.72 15.31	55.96 1,741.69 1,549.49

BMW Industries Limited Statement of Unaudited Consolidated Cash Flow Note-2 (Rupees In Lakh) 30th September, 2022 30th September, 2021 Particulars (Unaudited) (Unaudited) A. CASH FLOW FROM OPERATING ACTIVITIES NET PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX 2,688.98 2,500.52 ADJUSTMENTS FOR -Depreciation and Amortisation 2,513.41 2,514.57 Finance Costs 1,233.06 1,176.72 Liabilities no longer required written back (0.40)(23.37) (147.88)Interest Income (130.80)Irrecoverable Balance written off 524.00 0.05 (Profit)/ Loss on sale of Property, Plant and Equipment (284.38) (98.95) 3,837.81 3,438.22 OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES 6,526.79 5,938.74 ADJUSTMENTS FOR -Trade and other receivables (1.413.89)(772.73)Inventories 346.01 (1,415.56) Loans and Advances (455.78) 207.48 Trade Payable and Other Liabilities 747 40 76.20 (776.26 (1.904.61 CASH GENERATED FROM OPERATIONS 5,750.53 4,034.13 (375.87 Direct Taxes Paid (469.11 NET CASH FLOW FROM OPERATING ACTIVITIES 3,658.26 5,281.42 B. CASH FLOW FROM INVESTING ACTIVITIES : Purchase of Property, Plant and Equipments (2,615.34) (1,334.27) Sale of Property, Plant and Equipments 468 60 125.37 Interest Income 136.95 124.09 Deposit with Banks Original maturity with more than 3 months (23.56)22.20 Unsecured Loan / Advance given to a Subsidiary 30.81 Unsecured Loan / Advance refunded by Bodies Corporate 10.00 Unsecured Loan / Advance given to Bodies Corporate (1,261.41) NET CASH FLOW FROM / (USED IN) INVESTING ACTIVITIES (3,253.95) (1,062.61) C. CASH FLOW FROM FINANCING ACTIVITIES Interest Paid (1, 151.76)(1,176.95) Proceeds/ (Repayments)from Short Term Borrowings from Bank (1,328.21)(123.09)Repayment of Long Term Borrowings from Banks (1,387.64) (1,154.61) Proceeds of Long Term Borrowings from Banks 1,650.00 4.88 Proceeds from Long Term Borrowings from Bodies Corporate Proceeds from Short Term Borrowings from Body Corporate 300.00 Repayment of Lease Liability 1.63 (53.73) NET CASH FLOW FROM / (USED IN) FINANCING ACTIVITIES (1,915.98 (2,503.50) NET INCREASE/(DECREASE) IN CASH and CASH EQUIVALENTS (A+B+C) 111.49 92 15 Cash and Cash Equivalents as at the begining of the period 59.77 94.87 Cash and Cash Equivalents as at the end of the period 151.92 206.36

Note:

The above Consolidated Cash Flow Statement has been prepared under the "Indirect Method" as set out in the Indian Accounting Standard - 7 on Statement of Cash Flows.

BOMAN PARAKH PARAKH Date: 2022.11.14 19:37:06 +05'30'

HARSH Digitally signed by HARSH KUMAR KUMAR BANSAL Date: 2022.11.14 BANSAL 19:19:25 +05'30'

Notes:

3 (a)The above Statement of Unaudited Consolidated Financial Results for the quarter and six months ended30th September, 2022, along with notes thereupon including the Unaudited Consolidated Statement of Assets and Liabilities and Unaudited Consolidated Statement of Cash Flow as given in Note 1 and 2respectively, were reviewed by the Audit Committee and thereafter, approved by the Board of Directorsand were taken on record at their meetings held on 14th November, 2022. The Statutory Auditors havecarried out a limited review on the above financial results for the quarter and six months ended 30th September, 2022.

(b) The consolidated Accounts for the quarter and half year ended 30th September, 2022 include the figures of the company together with its subsidiaries (hereinafter referred to as Group), Sail Bansal Service Centre Limited, Confident Financial Consultancy Private Limited, Fairplan Vintrade Private Limited, Nageshwar Trade-Link Private Limited, Narayan Dealcom Private Limited, Perfect Investment Consultancy Private Limited, Shri Hari Vincom Private Limited, Siddhi Vinayak Commosales Private Limited, Sidhant Investment Advisory Private Limited, BMW Iron & Steel Industries Limited (step down subsidiary) and Nippon Cryo Private Limited (step down subsidiary).

- 4 The Group has mainly one operating business segment viz, manufacturing and selling of engineering products and processing of steel and all other activities are incidental to the same.
- 5 The Board of Directors of the Holding company in its meeting held on January 10, 2022, has approved the scheme of Amalgamation ('the scheme') of the subsidiaries Confident Financial Consultancy Private Limited(CFCPL), FairplanVintrade Private Limited(FVPL), Nageshwar Trade-Link Private Limited(NTLPL), Narayan Dealcom Private Limited(NDPL), Perfect Investment Consultancy Private Limited(PLPL), Shri Hari Vincom Private Limited(SIAPL), Siddhi VinayakCommosales Private Limited(SVCPL) and Sidhant Investment Advisory Private Limited(SIAPL) with the company with effect from April 01, 2021 and the scheme is pending before National Company Law Tribunal (NCLT) for its approval. Pending this, the consequential effect in this respect has not been given in this quarter and halfyearly financial results.
- 6 In respect of Investments in bodies corporate made by certain subsidiaries details thereof from the Financial Statements of the respective subsidiary company and fair valuation thereof have not been available. Consequential impact in this respect has not been given effect to in the Consolidated Financial Results.
- 7 Previous periods' figures have been regrouped/rearranged by the Company, wherever necessary.

Place : Kolkata Date : 14th November,2022 For and on behalf of the Board of Directors BMW Industries Limited

HARSH KUMAR

Harsh Kumar Bansal Managing Director (DIN: 00137014)

BOMAN Digitally signed by BOMAN PARAKH PARAKH 19:37:42 +05'30'