

# Bothra Metals & Alloys Ltd.

A House of Metals

CIN: L27100MH2001PLCI33926

+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.

Date: 13th December, 2023

Scrip Code-535279, Scrip ID- BMAL

Sub: **Submission of Corrected Financial Results for Half Year Ended September 2023.**

Sir / Ma'am,

This is in reference to your mail dated 08th December, 2023 regarding Standalone Results - Bifurcation of Trade payable not provided as per Accounting standard Division I Format for Half Year Ended - September 2023 to the Exchange dated 07th November 2023. In this regard we hereby submit the Corrected Financial Result for the above mentioned period.

You are requested to kindly take this on your record and do the needful.

Thanking you,  
Yours faithfully,  
For Bothra Metals and Alloys Limited

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Sonu Singhal  
Company Secretary cum Compliance Officer  
Membership No: F33059

# Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

BALANCE SHEET AS AT 30th September, 2023

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

		For the Half Year Ended UnAudited	For the Year Ended Audited	For the Year Ended Audited
	Note No.	01.04.2023 to 30.09.2023	As at 31.03.2023	As at 31.03.2022
<b>(1) Shareholder's Funds</b>				
(a) Share Capital	2	18,51,66,400	18,51,66,400	18,51,66,400
(b) Reserves and Surplus	3 -	1,42,32,705 -	1,60,24,444	-46,95,907
<b>(2) Non- Current Liabilities</b>				
a) Long Term Borrowings	4	4,30,111	4,30,111	4,43,500
b) Deferred Tax Liabilities	12	28,01,622	28,01,622	38,71,851
c) Long- Term Provisions	5	27,10,164	27,10,164	26,71,944
<b>(3) Current Liabilities</b>				
(a) Short-Term Borrowings	6	18,53,77,029	22,02,87,490	54,98,70,259
(b) Trade Payables	7	41,18,696	41,18,696	3,19,31,925
(c) Other current Liabilities	8	1,69,71,640	24,12,277	2,89,69,893
(e) Short-Term Provisions	9	-	-	52,001
<b>Total</b>		<b>38,33,42,957</b>	<b>40,19,02,316</b>	<b>79,82,81,865</b>
<b>(1) Non-Current Assets</b>				
(1) Non-current assets				
(a) Property, plant and equipment and Intangible	10	4,07,47,195	4,19,38,265	4,52,93,566
(i) Property, plant and equipment - WIP		91,588	91,588	91,588
(b) Non-current investments	11	5,59,278	5,59,278	5,59,278
(c) Long Term Loans & advances	13	3,90,41,747	4,06,95,330	4,04,24,101
(d) Other Non-Current Assets		-	-	-
<b>(2) Current Assets</b>				
(a) Inventories	14	-	-	0
(b) Trade Receivables	15	29,77,23,528	31,80,20,818	70,92,37,628
(c) Cash and cash equivalents	16	17,36,037	5,97,037	3,29,503
(d) Short-term loans and advances	17	34,35,161	-	22,09,223
(e) Other Current Assets	18	8,422	-	1,36,978
<b>Total</b>		<b>38,33,42,957</b>	<b>40,19,02,316</b>	<b>79,82,81,865</b>

Notes referred above from integral part of Balance Sheet

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

For and on behalf of the Board of Directors

  
Sunderlal L Bothra  
Managing Director

DIN : 00737982

Date : 07th November, 2023

Place : Mumbai



# Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

STATEMENT OF PROFIT & LOSS FOR THE PERIOD HALF ENDED ON 30th September, 2023

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

Note No.	For the Half Year Ended UnAudited	For the Year Ended Audited	For the Half Year Ended Unaudited	For the Half Year Ended Unaudited
	01.04.2023 to 30.09.2023	As at 31.03.2023	01.10.2022 to 31.03.2023	01.04.2022 to 30.09.2022
Revenue from operations	19	12,32,40,500	-	-
Other Income	20	1,05,493	30,66,68,291	30,63,67,720
<b>Total Revenue</b>		<b>12,33,45,993</b>	<b>30,66,68,291</b>	<b>30,63,67,720</b>
Cost of Material Consumed	21	11,24,13,784	-	-
Purchase of traded goods		-	-	-
Changes in Inventories of Finished goods, traded goods and WIP	22	-	-	-
Employee Benefit Expense	23	1,53,500	21,822	21,822
Financial Costs	24	55,67,658	1,26,84,990	1,26,84,978
Depreciation and Amortization Expense	10	13,09,714	33,20,568	33,20,568
Other Expenses	25	21,09,598	30,30,39,677	30,00,45,998
<b>Total Expenses</b>		<b>12,15,54,254</b>	<b>31,90,67,057</b>	<b>31,60,73,367</b>
Profit before exceptional and extraordinary items and tax		17,91,739	(1,23,98,766)	(97,05,647)
Exceptional Items		0	0	(26,93,120)
Profit before extraordinary items and tax		17,91,739	(1,23,98,766)	(97,05,647)
Profit before tax (VII - VIII)		17,91,739	(1,23,98,766)	(97,05,647)
Add: Mat Credit Entitlement		-	-	(26,93,120)
<b>Tax Expense:</b>				
(1) Current tax		-	-	-
(2) Deferred tax		-	10,70,229	10,70,229
<b>Profit/(Loss) from the period from continuing operations (A)</b>		<b>17,91,739</b>	<b>-1,13,28,537</b>	<b>-86,35,418</b>
<b>Discontinuing Operations</b>				
<b>Profit/(Loss) From Discontinuing Operations (B)</b>				
<b>Profit/(Loss) for the period (A+B)</b>		<b>17,91,739</b>	<b>-1,13,28,537</b>	<b>-86,35,418</b>
<b>Earnings Per Share</b>	26			
(1) Basic		0.10	-0.61	-0.47
(2) Diluted		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.

For and on behalf of the Board of Directors

Sunderlal L Bothra  
Managing Director  
DIN : 00737982  
Date : 07th November, 2023  
Place : Mumbai



# Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926

Cash Flow Statement for the period 1st April 2023 to 30th September 2023

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 Half Year Ended UnAudited	For the Year Ended Audited
	01.04.2023 to 30.09.2023	01.04.2022 to 31.03.2023
<b>A. Cashflow from Operating Activities</b>		
a. <b>Net Profit / (Loss) before tax</b>	17,91,739 -	1,23,98,766
Adjustment for:		
Depreciation	13,09,714	33,20,568
Finance Cost	55,67,658	1,26,84,990
b. <b>Operating profit before working capital changes</b>	86,69,111	36,06,792
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	2,02,97,290	39,12,16,810
(Increase) / Decrease in Loans & Advances	- 34,35,161	22,09,223
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in other current asset	16,45,161 -	1,34,250
Increase / (Decrease) in Sundry Creditors	- -	2,78,13,229
Increase/(Decrease) in Current Liabilities	1,45,59,363 -	2,76,55,015
c. <b>Cash generated from Operations</b>	4,17,35,764	34,14,30,331
Direct Taxes Paid/deferred tax	-	10,70,229
Direct Taxes Paid	-	-
Corporate Dividend tax paid	-	-
<b>Net Cash from operating activities</b>	4,17,35,764	34,25,00,560
<b>B. Cashflow from Investing activities</b>		
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	-	-
<b>Net Cash from / (used in) investing activities</b>	- 1,18,644	34,731
<b>C. Cashflow from financing activities</b>		
Proceeds from Long Term Borrowings		
Repayment of Long-Term Borrowings		
Increase/Decrease in Working Capital Facility (Net)	- 3,49,10,461 -	32,95,82,769
Finance Cost	- 55,67,658 -	1,26,84,990
<b>Net Cash from (used in) financing activities</b>	- 4,04,78,119 -	34,22,67,759
<b>Net Increase / (Decrease) in Cash and Cash equivalent:- [A+B+C]</b>	<b>11,39,000</b>	<b>2,67,532</b>
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	17,36,037	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.

For and on behalf of the Board of Directors

  


Sunderlal L Bothra  
Managing Director

DIN : 00737982

Date : 07th November, 2023

Place : Mumbai

# Bothra Metals & Alloys Ltd.

CIN: L27100MH2001PLC133926  
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(a) Short-Term Borrowings	6	18,53,77,029	22,02,87,490	54,98,70,259
(b) Trade Payables			41,18,696	3,19,31,925
(i) MSME	0			
(ii) Other	7	41,18,696		
(c) Other current Liabilities	8	1,69,71,640	24,12,277	2,89,69,893
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For and on behalf of the Board of Directors

Sunderlal L Bothra  
Managing Director  
DIN : 00737982

Date : 07th November, 2023  
Place : Mumbai







**SSRV & ASSOCIATES  
CHARTERED ACCOUNTANTS**

OFFICE NO. 10-11, 44, MANAK HOUSE, C.P. TANK ROAD, NEAR GULALWADI  
CIRCLE, MUMBAI- 400 004. PHONE 022-66362654 [WWW.SSRV.IN](http://WWW.SSRV.IN)  
[E.mail-satyen.ca@gmail.com](mailto:E.mail-satyen.ca@gmail.com)

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**Auditor's Report on Half Yearly Financial Results to Date results of the Issuer  
Pursuant to the Clause 43 of the Listing Agreement**

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

We have reviewed the accompanying unaudited balance sheet of M/s Bothra Metals And Alloys Limited as of September 30, 2023, and the related unaudited statements of income, comprehensive income, changes in stockholders' equity, and cash flows for the Half year then ended. This review was conducted in accordance with the standards for review engagements issued by the Public Company Accounting Oversight Board.

A review is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards (GAAS) and, accordingly, does not provide a basis for expressing an opinion on the financial statements. Our procedures included inquiries of management and analytical procedures applied to financial data. We did not perform any procedures to corroborate management's responses or assess the reasonableness of the underlying accounting records.

Based on our review, we are not aware of any material modifications that should be made to the unaudited financial statements in order for them to be in accordance with generally accepted accounting principles.

This report is intended for the information and use of the BOD and is not intended to be and should not be used by anyone other than these specified parties.

For SSRV & Associates,

Chartered Accountants  
(ICAI Firm Reg. No. 135901W)

  
(SATYENDRA S. SAHU)\*

Partner

(M. No. 126823)

Place: Mumbai

Date: 07.11.2023

