

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-L18104MH2014PLC252842

Date: 13th November, 2023

To
The Listing Department
Bombay Stock Exchange Limited
Phirozee Jeejeebhoy Towers
Dalal Street, 25th Floor
Mumbai - 400 001

Sub: Outcome of the Board Meeting held on 13th November, 2023.

Dear Sir/Madam,

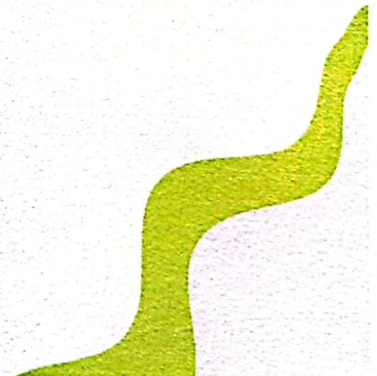
1. Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 this is hereby to inform you that the Board of Directors of the Company at its meeting held on 13th November, 2023 has duly considered and approved the following:
 - a) The un-audited financial results for the half-year ended 30th September, 2023 along with the Statement of Asset & Liabilities and Cash Flow Statement.
 - b) Limited Review Report issued by the Statutory Auditor in pursuant to Listing Regulations (LODR) 2015.
2. Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements Regulation, 2015, please find enclose herewith the Unaudited Financial Results for the half year ended 30th September, 2023 & Limited Review issued by Statutory Auditor.

The meeting commenced at 2.00 p.m and concluded at 3.30 p.m.

Yours faithfully,

For Billwin Industries Limited

Subrata Dey
Managing Director
DIN: 06747042



BILLWIN INDUSTRIES LIMITED

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Rs. in Lacs

Statement of Un-Audited Financial Results for the Half Year and Year ended 30th September, 2023

Sr. No.	Particulars	6 Months ended	6 Months ended	Preeceeding 6	Year to date	Year to date
		30.09.2023	31.03.2023	Months ended	figures as on	figures as on
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	330.82	314.48	167.91	482.39	438.98
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	-	-	-	-	-
	Total Income from Operations (Net)	330.82	314.48	167.91	482.39	438.98
2	Expenses					
	(a) Cost of Material Consumed	198.79	189.02	78.35	267.37	361.27
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Direct Expenses	-	-	-	-	-
	(d) Changes in inventories of finished goods	11.61	12.54	(0.82)	11.73	(49.76)
	(e) Employees Benefits Expenses	12.91	19.69	15.52	35.22	36.28
	(f) Finance Costs	15.97	20.42	19.02	39.44	33.81
	(g) Depreciation & Amortisation expense	0.25	0.31	0.31	0.63	0.82
	(h) Other Expenses	15.93	18.34	9.22	27.55	26.86
	Total Expenses	255.46	260.32	121.61	381.94	409.28
3	Profit before exceptional items and tax (1-2)	75.36	54.16	46.30	100.45	29.69
4	Exceptional Items (Net- Gain/Loss)	-	-	-	-	-
5	Profit before tax (3+4)	75.36	54.16	46.30	100.45	29.69
6	Tax Expense - Current Tax	18.99	13.71	11.67	25.37	7.53
	- Earlier Year Tax	-	0.97	-	0.96	0.37
	- Deffered Tax	(0.00)	(0.08)	(0.01)	(0.09)	(0.05)
7	Profit after tax from Continuing Operations (5-6)	56.37	39.56	34.65	74.21	21.84
8	Profit/(Loss) from Discontinuing Operations	-	-	-	-	-
9	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	-	-	-	-	-
10	Total Other Comprehensive Income (a+b+c+d)	-	-	-	-	-
11	Total Comprehensive Income (7+9)	56.37	39.56	34.65	74.21	21.84
12	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	213.07	213.07	213.07	213.07	213.07
13	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	2.65	1.86	1.63	3.48	1.03
	b) Diluted	2.65	1.86	1.63	3.48	1.03

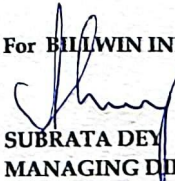
Notes :


- 1 The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2023
- 2 The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- 3 The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- 4 The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of
- 5 Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.

Place : Mumbai

Date :13th November, 2023

For BILLWIN INDUSTRIES LIMITED


SUBRATA DEY
MANAGING DIRECTOR
DIN: 06747042



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Statement of Assets and Liabilities as at 30th, September 2023

Particulars	Rs. in Lacs	
	As at 30th, September 2023	As at 31st March, 2023
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	213.07	213.07
Other Equity	405.77	357.28
Total Equity	618.85	570.35
<u>LIABILITIES</u>		
<u>Non-Current Liabilities</u>		
Long Term Borrowings	166.63	182.75
Total Non-Current Liabilities	166.63	182.75
<u>Current Liabilities</u>		
Short-term Borrowing	301.22	270.83
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	-	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	126.63	82.41
Other Current Liabilities	9.89	50.27
Short-term Provisions	57.67	38.68
Total Non-Current Liabilities	495.42	442.19
TOTAL EQUITY & LIABILITIES	1,280.89	1,195.29
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment & Intangible Assets - Tangible Assets	2.17	2.42
Other Non-Current Assets		
Non Current Investment	14.85	14.85
Long Term Loans & Advances	34.70	32.10
Deferred Tax Asset (Net)	0.28	0.27
Total Non-current Assets	51.99	49.64
<u>Current Assets</u>		
Inventories	570.29	502.05
Trade Receivables	562.28	553.39
Cash and Cash Equivalent	3.42	2.99
Short-term Loans and Advances	92.92	87.22
Total Current Assets	1,228.90	1,145.65
TOTAL ASSETS	1,280.89	1,195.29

Place : Mumbai

Date :13th November, 2023

For BILLWIN INDUSTRIES LIMITED

Subrata Dey
 SUBRATA DEY
 MANAGING DIRECTOR
 DIN: 06747042



CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2023

Rs. in Lacs

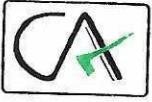
PARTICULARS		FIGURES THE PERIOD ENDED 30TH SEPTEMBER, 2023	FIGURES AS AT THE END OF 31ST MARCH, 2023
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	75.36	100.45
	Adjustments for:		
	Finance Cost	15.97	39.44
	Depreciation	0.25	0.63
	Operating Profit before working capital changes	91.57	140.52
	Increase / (Decrease) in Other Current Assets	-	-
	Increase / (Decrease) in Trade Payables	44.23	15.77
	Increase / (Decrease) in Other Current Liabilities	(40.38)	27.34
	(Increase) / Decrease in Inventories	(68.24)	(11.11)
	(Increase) / Decrease in Trade Receivable	(8.89)	(146.75)
	(Increase) / Decrease in Short Term Loans & Advances	(5.70)	(2.12)
	Increase / (Decrease) in Short Term Borrowings	30.39	(26.30)
	Operating Profit after working capital changes	43.00	(2.65)
	Less: Income Tax Paid	-	8.50
	Net Cash from/ (used in) Operating Activities	43.00	(11.15)
	(A)		
B	Cash Flow from Investing Activities :		
	(Purchase)/ Sale of Fixed Assets	-	-
	(Purchase)/ Sale of Capital W-I-P	-	-
	Non Current Investments	-	(2.13)
	Long Term Loans & Advances	(2.60)	(0.90)
	Net Cash from/ (used in) Investing Activities	(2.60)	(3.03)
	(B)		
C	Cash Flow from Financing Activities :		
	Increase / (Decrease) in Long Term Borrowings	(16.12)	56.47
	Long term loans & advances	-	(39.44)
	Expenses on Increase in Authorised capital	(7.88)	-
	Finance Cost paid	(15.97)	-
	Net Cash from/ (used in) Financing Activities	(39.97)	17.03
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	0.43	2.85
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	2.99	0.14
	Cash & Cash Equivalents as at the end of the year	3.42	2.99

Place : Mumbai
 Date :13th November, 2023

For BILLWIN INDUSTRIES LIMITED

 SUBRATA DEY
 MANAGING DIRECTOR
 DIN: 06747042





Limited Review Report on Unaudited Financial Results for half year ended 30th September, 2023 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 ("the statement") of M/s. **BILLWIN INDUSTRIES LIMITED** (the Company) for the half year ended 30th September, 2023 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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, 2023

For GUPTA AGARWAL & ASSOCIATES.

Chartered Accountants

FRN: 329001E

BP Singhania
Badri Prasad Singhania
Partner

Mem. No. 058970

UDIN: 23058970BGZETI5913

