



8th November, 2024

Dear Sir / Madam,

Subject: Outcome of Board Meeting No. 4/2024-25 under Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015

Pursuant to Regulation 30 and Regulation 33 of SEBI (LODR) Regulations, 2015 we wish to inform you that the Board of Directors at its meeting held today i.e. November 8, 2024 have inter-alia considered and approved the following matters.

1. The Un-audited Standalone & Consolidated Financial Results of the Company for the Quarter and half year ended September 30, 2024.
2. Limited Review Report on the said Results issued by the Statutory Auditors for the Quarter and half year ended September 30, 2024.

The Results has also been sent for publication in English Newspaper and one Local Language Newspaper.

The Meeting commenced at 12.00 P.M. and concluded at 2.55 P.M.

Kindly take the same on your record.

Thanking you

Yours faithfully,
For **Batliboi Limited**


Pooja Sawant
Company Secretary
ACS - 35790



Place: Mumbai
Encl: As above

Independent Auditor's Review Report on the unaudited quarterly and year-to-date Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulations 2015, as amended

**To the Board of Directors,
Batliboi Limited**


1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Batliboi Limited (the 'Company') for the quarter and six months ended 30th September 2024 (the 'Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulations").
2. This Statement, which is the responsibility of the Company's Board of Directors and have been approved by the 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, as amended (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. 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 of 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.

**MUKUND
M. CHITALE
& CO.**

**CHARTERED
ACCOUNTANTS**

4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Act, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of the Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Mukund M. Chitale & Co
Chartered Accountants
Firm Reg. No. 106655W



(Nisha Yadav)
Partner
M. No. 135775
UDIN: 24135775BKHQQE6760
Place: Mumbai
Date: 8th November 2024

BATLIBOI LTD.

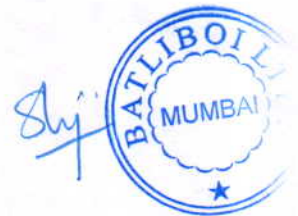
Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001

CIN: L52320MH1941PLC003494

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1. INCOME						
(a) Revenue from Operations	4,050.77	4,143.96	4,900.41	8,194.73	9,374.77	19,560.07
(b) Other Income	351.20	182.35	146.45	533.55	264.83	773.02
TOTAL INCOME	4,401.97	4,326.31	5,046.86	8,728.28	9,639.60	20,333.09
2. EXPENSES						
(a) Cost of Materials Consumed	1,581.83	1,304.69	1,702.66	2,886.52	3,379.66	7,003.20
(b) Purchase of Stock in Trade	941.81	917.52	1,288.28	1,859.33	2,384.22	5,083.74
(c) Changes in inventories of finished goods, work in progress and stock in trade	(152.44)	203.19	41.88	50.75	(63.93)	(122.10)
(d) Employees benefits expenses	783.83	745.87	719.85	1,529.70	1,395.67	2,749.23
(e) Finance Costs	61.91	90.81	95.72	152.72	203.79	418.99
(f) Depreciation and Amortisation expenses	84.69	82.46	77.21	167.15	154.12	317.02
(g) Other expenses	909.96	927.47	924.25	1,837.43	1,908.56	4,091.49
TOTAL EXPENSES	4,211.59	4,272.01	4,849.85	8,483.60	9,362.09	19,541.57
3. PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX	190.38	54.30	197.01	244.68	277.51	791.52
4. Exceptional Items - (Expense)/Income	-	-	-	-	-	-
5. PROFIT/(LOSS) BEFORE TAX	190.38	54.30	197.01	244.68	277.51	791.52
6. Tax Expenses						
(a) Current Tax	(29.79)	-	-	(29.79)	-	(30.75)
(b) Deferred Tax Credit / (Charge)	41.34	(12.76)	(58.98)	28.58	(51.32)	(269.47)
(c) Mat credit (Reversal)	-	-	-	-	-	(7.00)
7. NET PROFIT/(LOSS) FOR THE PERIOD	201.93	41.54	138.03	243.47	226.19	484.30
8. Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
Actuarial gain/(Loss) on employee defined benefits	(64.39)	17.26	(35.65)	(47.13)	(39.65)	(26.74)
(ii) Income tax relating to items that will not be reclassified to profit or loss						
Deferred Tax impact on above	17.91	(4.80)	9.92	13.11	11.03	7.44
9. Total Comprehensive Income	155.45	54.00	112.30	209.45	197.57	465.00
10. Paid-up Equity Share Capital (Face Value Rs.5/- per share)	1,715.49	1,715.49	1,452.29	1,715.49	1,452.29	1,452.29
11. Basic EPS for the period/year (Rs. Per Share)	0.59	0.12	0.48	0.72	0.78	1.67
12. Diluted EPS for the period/year (Rs. Per Share)	0.58	0.12	0.47	0.71	0.77	1.64



Notes to Standalone Financial Results:

- 1) The above unaudited standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time. The above unaudited standalone financial results were reviewed by Audit Committee and approved by Board of Directors at their meeting held on 08th November 2024 and have been subject to limited review by Statutory auditors of the Company.
- 2) The Company operates in one segment as 'Industrial Equipment', since there is no other reportable segment as defined under Ind AS 108 "Operating Segments", no separate disclosure has been given.
- 3) The Taxation Laws (Amendment) Act, 2019 provides domestic companies with an option to opt for lower tax rate, provided they do not claim certain deductions. The Company has presently considered the rate existing prior to the amendment.
- 4) The Company had decided to sell a part of Land and Building out of the total factory land and building located at Surat which had been disclosed as Non Current Asset Held for Sale. The Company continues to look for a buyer.
- 5) Queen Projects (Mauritius) Ltd, Mauritius, subsidiary of the Company went into voluntary liquidation in F.Y. 2023-24 and got dissolved on 21st May 2024. Consequently, Quickmill Inc. (Canada) and 760 Rye Street Inc. (Canada) has become direct subsidiaries of the Company.
- 6) The Company has allotted 52,64,000 equity shares face value of Rs. 5/- each at Rs. 113.50 per share on preferential basis on 12th April 2024.
- 7) During the quarter ended 30th September 2024, the Company has received requisite approval from BSE Limited (Stock Exchange) on Scheme of Amalgamation between the Company and Batliboi Environmental Engineering Limited and it is in process to convene meeting of equity shareholders as per the directions of NCLT.
- 8) Following are the details of Standalone gross sales values of business handled including the values pertaining to agency business handled for which the Company earns commission :

Particulars	STANDALONE					
	Quarter ended			Six Months Ended		Year ended
	30.09.2024 (Un-Audited)	30.06.2024 (Un-Audited)	30.09.2023 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2023 (Un-Audited)	31.03.2024 (Un-Audited)
Gross value of Business Handled (Including agency business)	9,382.28	11,712.98	12,036.65	21,095.26	25,093.85	62,715.13

- 9) The figures for the previous periods/year have been reclassified/regrouped where ever necessary.

For and on behalf of Board of Directors
Batliboi Ltd.



Sanjiv Joshi

Sanjiv Joshi
Managing Director
DIN : 08938810

Place: Mumbai
Date : 8th November 2024



BATLIBOI LTD.

Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001
CIN: L52320MH1941PLC003494

UNAUDITED STANDALONE STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakhs)

Particulars		As at	As at
		30-Sep-24	31-Mar-24
		(Reviewed)	(Audited)
ASSETS			
1	Non-current assets		
(a)	Property, Plant and Equipment	18,466.23	18,527.92
(b)	Capital work-in-progress	112.12	62.92
(c)	Right of use assets	240.78	246.46
(d)	Other Intangible assets	12.62	15.11
(e)	Financial Assets		
i.	Investments	2,630.57	550.44
ii.	Trade receivables	209.58	228.66
(f)	Other non-current assets	63.51	59.56
	Total Non current Assets	21,735.41	19,691.07
2	Current assets		
(a)	Inventories		
(b)	Financial Assets	1,851.96	1,937.99
i.	Investments	2,072.17	-
ii.	Trade receivables	2,704.03	2,710.70
iii.	Cash and cash equivalents	82.19	62.66
iv.	Bank balances other than (iii) above	87.18	85.48
v.	Others	398.66	222.57
(c)	Current Tax Assets (Net)	49.36	44.91
	Total current Assets	7,245.55	5,064.31
3	Non Current Asset Held for Sale	1,779.39	1,779.39
	Total Assets	30,760.35	26,534.77
EQUITY AND LIABILITIES			
1	Equity		
(a)	Equity Share capital	1,715.49	1,452.29
(b)	Other Equity	16,670.00	11,065.85
	Total Equity	18,385.49	12,518.14
2	LIABILITIES		
	Non-current liabilities		
(a)	Financial Liabilities		
i.	Borrowings	4,911.47	4,985.48
ii.	Lease Liabilities	218.50	213.68
iii.	Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	2.43	5.18
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	116.33	114.96
iv.	Other financial liabilities	95.04	95.04
(b)	Provisions	449.24	407.10
(c)	Deferred tax liabilities (Net)	1,504.90	1,546.60
(d)	Other Non Current Liabilities	245.82	306.44
	Total Non-current liabilities	7,543.73	7,674.48
3	Current liabilities		
(a)	Financial Liabilities		
i.	Borrowings	805.45	2,111.80
ii.	Lease Liabilities	50.36	54.60
iii.	Trade payables		
	(a) total outstanding dues of micro enterprises and small enterprises	692.37	812.72
	(b) total outstanding dues of creditors other than micro enterprises and small enterprises	1,605.25	1,633.63
iv.	Others	4.82	2.58
(b)	Other current liabilities	1,489.76	1,586.12
(c)	Provisions	183.12	140.70
	Total Current liabilities	4,831.13	6,342.15
	Total Equity and Liabilities	30,760.35	26,534.77



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BATLIBOI LTD.
Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001
CIN: L52320MH1941PLC003494

UNAUDITED STANDALONE CASH FLOW STATEMENT

(Rs. In Lakhs)

Particulars	Six months ended		Six months ended	
	30-Sep-24		30-Sep-23	
	(Reviewed)		(Reviewed)	
I. CASH FLOW ARISING FROM OPERATING ACTIVITIES:				
Net Profit / (Loss) Before Tax and Exceptional Items		244.68		277.51
Add:				
a) Depreciation	167.15		154.12	
b) Interest Expense	98.27		164.14	
c) Interest on Lease Liabilities	16.81		7.96	
d) Debit Balances Written off/Bad Debts	5.08		0.13	
e) Provision for Doubtful Debts/Advances	3.34		2.18	
f) Gratuity and Leave Encashment Provision	73.07		42.10	
g) Foreign Exchange Loss	-		11.91	
h) Dividend paid on Preference Shares	6.92		-	
i) Employee Stock Option Reserve	23.40	394.04	21.32	403.86
Deduct:				
i) Interest Income	(103.69)		(15.54)	
ii) Fair value gain on investments	(27.50)		-	
iii) Profit on Sale of Property, Plant and Equipment's	(8.99)		(15.15)	
iv) Foreign Exchange Gain	(37.38)		-	
v) Dividend Income	(107.08)		-	
vi) Gain on redemption of preference shares	(21.07)		-	
vii) Unclaimed Credit Balances Appropriated	(108.33)	(414.04)	(95.15)	(125.84)
Operating Profit Before Working Capital Changes		224.68		555.53
Add/ Deduct :				
a) Decrease/ (Increase) in Inventories	86.03		(310.92)	
b) Decrease/ (Increase) in Trade Receivables & Advances	17.33		(643.87)	
c) Decrease/ (Increase) in Other Current Assets	(185.88)		(263.85)	
d) Increase/ (Decrease) in Trade and Other Payables	446.65	364.13	361.86	(856.78)
		588.81		(301.25)
Income Taxes Paid / (Refund) received		34.24		12.11
Net Cash Inflow / (Outflow) from Operations (A)		554.57		(313.36)
II. CASH FLOW ARISING FROM INVESTING ACTIVITIES:				
a) Interest Income	103.69		15.54	
b) Proceeds from Sale of Property, Plant and Equipment	34.90		20.60	
c) (Purchase)/Redemption of Investments	(4,103.73)		-	
d) Acquisition of Fixed Assets	(141.12)		(87.12)	
e) Dividend Income	107.08		-	
f) Decrease/ (Increase) in Bank Deposits	(1.70)	(4,000.88)	82.03	31.05
Net Cash Inflow / (Outflow) in Course of Investing Activities(B)		(4,000.88)		31.05
III. CASH FLOW ARISING FROM FINANCING ACTIVITIES:				
a) Proceeds from issue of Equity Shares on Preferential basis	5,974.64		-	
b) Expenditure incurred on Equity Shares issued on preferential basis	(168.60)		-	
c) Proceeds from issue of Equity Shares under ESOP Scheme	-		25.20	
d) Proceeds from/ (Repayment of) in Long Term Borrowings	(711.85)		31.07	
e) Proceeds from/ (Repayment of) in Short Term Borrowings	(1,306.35)		294.93	
f) Payment of Lease Liabilities (including interest on lease liabilities)	(47.50)		(38.16)	
g) Dividend Paid on Preference Shares	(6.92)		-	
h) Dividend Paid on Equity Shares	(168.94)		-	
i) Interest Paid	(98.64)	3,465.84	(164.14)	148.90
Net Cash Inflow/(Outflow) in Course of Financing Activities (C)		3,465.84		148.90
Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C)		19.53		(133.41)
Add: Cash/Cash Equivalents at the beginning of the period		62.66		169.92
Cash/Cash Equivalents at the end of the period		82.19		36.51
Consists of:				
Cash in Hand	6.82		3.08	
Bank Balance	75.37		33.43	
Closing Cash at the end of the period		82.19		36.51



Independent Auditor's Review Report on the unaudited quarterly and year-to-date Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirements) regulations 2015, as amended

**To the Board of Directors,
Batliboi Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Batliboi Limited (the 'Parent') and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group"), for the quarter and six months ended 30th September, 2024 (the 'Statement') attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Regulations").
2. This Statement, which is the responsibility of the Parent's Board of Directors has been approved by them and 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, as amended (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulations. 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 of 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 Securities and the Exchange Board of India 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 entities as mentioned in the Annexure 'A' to this report.
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 below, 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 specified under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matters

- a. We did not review the interim financial results and other financial information in respect of one subsidiary included in the Unaudited Consolidated Financial Results, whose interim financial results excluding consolidation eliminations reflect total assets of Rs. 8,451.37 lakhs as at 30th September 2024, and total revenue of Rs. 3,432.31 lakhs and Rs. 6,690.76 lakhs, total net profit after tax (net) of Rs. 278.38 lakhs and Rs. 545.04 lakhs and total comprehensive income of Rs. 278.38 lakhs and Rs. 545.04 lakhs for the quarter and six months ended 30th September 2024 respectively and cash inflow of Rs. 131.01 lakhs for the six months ended 30th September 2024, as considered in the Statement. These interim financial results and other financial information have been reviewed by the other auditor, whose reports have been furnished to us by the management and our conclusions on the Statement, in so far as it relates to the affairs of the subsidiary, is based solely on the report of other auditors and procedures performed by us as stated in paragraph 3 above.

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

**MUKUND
M. CHITALE
& CO.**

**CHARTERED
ACCOUNTANTS**

- b. The Unaudited Consolidated Financial Results include unaudited interim financial results and other financial information in respect of one subsidiary, which has not been reviewed by their auditor, whose interim financial results excluding consolidation eliminations total assets of Rs. 857.71 lakhs as at 30th September 2024, and total revenue of Rs. 26.40 lakhs and Rs. 52.37 lakhs, total net profit after tax (net) of Rs. 1.50 lakhs and Rs. 3.74 lakhs and total comprehensive income of Rs. 1.50 lakhs and Rs. 3.74 lakhs for the quarter and six months ended 30th September 2024 respectively and cash (outflows) of Rs. (5.57) lakhs for the six months ended 30th September 2024, as considered in the Statement. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the management.

Our conclusion on the Statement is not modified in respect of our reliance on the unaudited financial results and other financial information furnished by the Management.

For Mukund M. Chitale & Co,
Chartered Accountants
Firm Reg. No. 106655W



(Nisha Yadav)
Partner
M. No. 135775
UDIN: 24135775BKHQQF2261
Place: Mumbai
Date: 8th November 2024

**MUKUND
M. CHITALE
& CO.**

**CHARTERED
ACCOUNTANTS**

Annexure 'A'

(Referred to in para 4 of our Independent Auditors Review Report on unaudited quarterly and year to date Consolidated Financial Results of the Batliboi Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Sr. No.	Name of the Subsidiary
1.	Quickmill Inc.
2.	760 Rye Street Inc.



BATLIBOI LTD.

Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001

CIN: L52320MH1941PLC003494

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30TH SEPTEMBER, 2024

(Rs. in Lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30.09.2024 (Reviewed)	30.06.2024 (Reviewed)	30.09.2023 (Reviewed)	30.09.2024 (Reviewed)	30.09.2023 (Reviewed)	31.03.2024 (Audited)
1. INCOME						
(a) Revenue from Operations	7,525.74	7,340.53	6,987.75	14,866.27	13,321.32	28,639.17
(b) Other Income	203.46	181.21	133.55	384.67	224.81	607.30
TOTAL INCOME	7,729.20	7,521.74	7,121.30	15,250.94	13,546.13	29,246.47
2. EXPENSES						
(a) Cost of Materials Consumed	3,197.85	2,994.00	2,690.32	6,191.85	5,563.30	12,509.29
(b) Purchase of Stock in Trade	941.81	917.52	1,288.28	1,859.33	2,384.22	5,083.74
(c) Changes in inventories of finished goods, work in progress and stock in trade	(24.89)	240.79	87.49	215.90	(269.95)	(955.30)
(d) Employees benefits expenses	1,771.42	1,545.64	1,335.96	3,317.06	2,542.04	5,339.63
(e) Finance Costs	78.73	101.06	111.88	179.79	236.90	485.02
(f) Depreciation & Amortisation expenses	119.34	102.78	105.15	222.12	209.74	401.37
(g) Other expenses	1,170.18	1,222.69	1,157.40	2,392.87	2,327.16	4,988.35
TOTAL EXPENSES	7,254.44	7,124.48	6,776.48	14,378.92	12,993.41	27,852.10
3. PROFIT/(LOSS) BEFORE EXCEPTIONAL ITEMS AND TAX	474.76	397.26	344.82	872.02	552.72	1,394.37
4. Exceptional Items - (Expense)/Income	-	-	-	-	-	-
5. PROFIT/(LOSS) BEFORE TAX	474.76	397.26	344.82	872.02	552.72	1,394.37
6. Tax Expenses						
(a) Current Tax	(117.08)	(102.63)	(44.21)	(219.71)	(65.99)	(192.36)
(b) Deferred Tax Credit / (Charge)	41.34	(12.76)	(58.98)	28.58	(50.89)	(278.67)
(c) Mat Credit/(Utilised)/Reversed	-	-	-	-	-	(7.00)
7. NET PROFIT/(LOSS) FOR THE PERIOD	399.02	281.87	241.63	680.89	435.84	916.34
8. Other Comprehensive Income						
(i) Items that will not be reclassified to profit or loss						
Actuarial gain/(Loss) on employee defined benefits	(64.39)	17.26	(35.65)	(47.13)	(39.65)	(26.74)
(ii) Income tax relating to items that will not be reclassified to profit or loss						
Deferred Tax impact on above	17.91	(4.80)	9.92	13.11	11.03	7.44
(iii) Items that will be reclassified to profit or loss						
Effects of changes in rates of foreign currency monetary items	(8.79)	4.30	4.80	(4.49)	11.36	16.40
9. Total Comprehensive Income	343.75	298.63	220.70	642.38	418.58	913.44
10. Paid-up Equity Share Capital (Face Value Rs.5/- per share)	1,715.49	1,715.49	1,452.29	1,715.49	1,452.29	1,452.29
11. Basic EPS for the period / year (Rs. Per Share)	1.16	0.84	0.83	2.00	1.50	3.16
12. Diluted EPS for the period / year (Rs. Per Share)	1.15	0.83	0.82	1.99	1.48	3.11



Notes to Consolidated Financial Results:

- 1) The above unaudited consolidated financial results have been prepared in accordance with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules 2015 as amended from time to time. The above unaudited consolidated financial results were reviewed by Audit Committee and approved by Board of Directors at their meeting held on 08th November 2024 and have been subject to limited review by Statutory auditors of the Holding Company.
- 2) The Group operates in one segment as 'Industrial Equipment', since there is no other reportable segment as defined under Ind AS 108 "Operating Segments", no separate disclosure has been given.
- 3) The Taxation Laws (Amendment) Act, 2019 provides domestic companies with an option to opt for lower tax rate, provided they do not claim certain deductions. The Holding Company has presently considered the rate existing prior to the amendment.
- 4) The Holding Company had decided to sell a part of Land and Building out of the total factory land and building located at Surat which is disclosed as Non-Current Asset held for sale. The Company continues to look for a buyer.
- 5) Queen Projects (Mauritius) Ltd, Mauritius, subsidiary of the Holding Company went into voluntary liquidation in F.Y. 2023-24 and got dissolved on 21st May 2024. Consequently, Quickmill Inc. (Canada) and 760 Rye Street Inc. (Canada) has become direct subsidiaries of the Holding Company.
- 6) The Holding Company has allotted 52,64,000 equity shares face value of Rs. 5/- each at Rs. 113.50 per share on preferential basis on 12th April 2024.
- 7) During the quarter ended 30th September 2024, the Holding Company has received requisite approval from BSE Limited (Stock Exchange) on Scheme of Amalgamation between the Holding Company and Batliboi Environmental Engineering Limited and it is in process to convene meeting of equity shareholders of the Holding Company as per the directions of NCLT.
- 8) Following are the details of consolidated gross sales values of business handled including the values pertaining to agency business handled for which Group earns commission :

Particulars	CONSOLIDATED						Rs. In Lakhs
	Quarter ended			Six Months Ended		Year ended	
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024	
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	
Gross value of Business Handled (Including agency business)	12,894.42	14,910.38	14,138.48	27,804.80	29,054.90	71,794.15	

9) The figures for the previous periods/years have been reclassified/regrouped where ever necessary.

For and on behalf of Board of Directors
Batliboi Ltd.



Sanjiv Joshi

Sanjiv Joshi
Managing Director
DIN: 00173168

Place: Mumbai
Date : 08th November, 2024



BATLIBOI LTD.			
Regd. Office: Bharat House, 5th Floor, 104 Bombay Samachar Marg, Fort, Mumbai-400001 CIN: L52320MH1941PLC003494			
UNAUDITED CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES			
Particulars		(Rs. In Lakhs)	
		As at 30-Sep-24 (Reviewed)	As at 31-Mar-24 (Audited)
ASSETS			
1	Non-current assets		
(a)	Property, Plant and Equipment	19,185.40	19,249.08
(b)	Capital work-in-progress	112.12	62.92
(c)	Right of use assets	240.78	246.46
(d)	Other Intangible assets	18.70	17.74
(e)	Financial Assets		
i.	Investments	2,091.12	5.00
ii.	Trade receivables	209.58	228.66
(f)	Other non-current assets	63.51	59.56
	Total Non current Assets	21,921.21	19,869.42
2	Current assets		
(a)	Inventories	4,259.64	4,520.28
(b)	Financial Assets		
i.	Investments	2,072.17	-
ii.	Trade receivables	4,625.70	3,748.13
iii.	Cash and cash equivalents	533.60	379.18
iv.	Bank balances other than (iii) above	551.66	1,162.12
v.	Others	723.29	529.14
	Total current Assets	12,766.06	10,338.85
3	Non Current Asset Held for Sale	1,779.39	1,779.39
	Total Assets	36,466.66	31,987.66
EQUITY AND LIABILITIES			
1	Equity		
(a)	Equity Share capital	1,715.49	1,452.29
(b)	Other Equity	19,194.81	13,157.76
	Total Equity	20,910.30	14,610.05
2	LIABILITIES		
2	Non-current liabilities		
(a)	Financial Liabilities		
i.	Borrowings	5,496.98	5,578.77
ii.	Lease Liabilities	218.49	213.68
iii.	Trade payables		
(a)	total outstanding dues of micro enterprises and small enterprises	2.43	5.18
(b)	total outstanding dues of creditors other than micro enterprises and small enterprises	116.33	114.97
iv.	Others	95.04	95.04
(b)	Provisions	449.24	407.10
(c)	Deferred tax liabilities (Net)	1,492.97	1,534.74
(d)	Other non-current liabilities	245.82	306.45
	Total Non-current liabilities	8,117.30	8,255.93
3	Current liabilities		
(a)	Financial Liabilities		
i.	Borrowings	828.87	2,134.21
ii.	Lease Liabilities	50.36	54.60
iii.	Trade payables		
(a)	total outstanding dues of micro enterprises and small enterprises	692.37	812.72
(b)	total outstanding dues of creditors other than micro enterprises and small enterprises	3,229.34	3,067.40
iv.	Others	4.82	2.58
(b)	Other current liabilities	1,931.30	2,611.79
(c)	Provisions	400.44	320.97
(d)	Current Tax Liabilities (Net)	301.56	117.41
	Total Current liabilities	7,439.06	9,121.68
	Total Equity and Liabilities	36,466.66	31,987.67



BATLIBOI LTD.
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CIN: L52320MH1941PLC003494

UNAUDITED CONSOLIDATED CASH FLOW STATEMENT

(Rs. In Lakhs)

Particulars	Six months ended 30-Sep-24		Six months ended 30-Sep-23	
	(Reviewed)		(Reviewed)	
I. CASH FLOW ARISING FROM OPERATING ACTIVITIES:				
Net Profit / (Loss) Before Tax and Exceptional Items		872.02		552.72
Add:				
a) Depreciation	222.12		209.74	
b) Interest Expense	122.29		187.94	
c) Interest on Lease Liabilities	16.81		7.96	
d) Provision for Doubtful Debts/Advances	3.34		0.13	
e) Debit Balances Written off/Bad Debt	5.08		2.18	
f) Gratuity and Leave Encashment Provision	73.07		42.10	
g) Foreign Exchange Loss	-		18.39	
h) Dividend paid on Preference Shares	6.92		-	
i) Employee Stock Option Reserve	23.40	473.03	21.32	489.76
Deduct:				
a) Interest Income	123.34		21.65	
b) Fair value gain on investments	27.50		-	
c) Profit on Sale of Property, Plant and Equipment's	8.99		15.15	
d) Unclaimed Credit Balances Written back	108.33		95.15	
e) Foreign Exchange Gain	40.02	308.18	-	131.95
Operating Profit Before Working Capital Changes		1,036.87		910.53
Add/ Deduct :				
a) Decrease/ (Increase) in Inventories	260.64		(541.68)	
b) Decrease/ (Increase) in Trade Receivables and Advances	(866.91)		(390.93)	
c) Decrease/ (Increase) in Other Current Assets	(198.10)		(268.14)	
d) Increase/ (Decrease) in Trade and Other Payables	80.83	(723.54)	887.28	(313.47)
		313.33		597.06
Income Taxes (Paid)/ Refund received (net)		(35.63)		(76.90)
Net Cash Inflow / (Outflow) from Operations (A)		277.70		520.16
II. CASH FLOW ARISING FROM INVESTING ACTIVITIES:				
a) Interest Income	123.34		21.65	
b) Proceeds from Sale of Property, Plant and Equipment's	34.91		15.15	
c) Purchase of Investments	(4,130.79)		-	
d) Acquisition of Property, Plant and Equipment's	(197.58)		(139.36)	
e) Decrease/ (Increase) in Bank Deposits	610.46	(3,559.66)	(687.32)	(789.88)
Net Cash Inflow / (Outflow) in Course of Investing Activities(B)		(3,559.66)		(789.88)
III. CASH FLOW ARISING FROM FINANCING ACTIVITIES:				
a) Proceeds from issue of Equity Shares on preferential basis	5,974.64		-	
b) Expenditure incurred on Equity Shares issued on preferential basis	(168.60)		-	
c) Proceeds from issue of Equity Shares under ESOP Scheme	-		25.20	
d) Proceeds from/ (Repayment of) in Long Term Borrowings	(718.63)		30.19	
e) Proceeds from/ (Repayment of) in Short Term Borrowings	(1,305.37)		296.01	
f) Payment of Lease Liabilities (including interest on lease liabilities)	(47.50)		(38.16)	
g) Dividend Paid on Equity shares	(168.94)		-	
h) Dividend Paid on Preference Shares	(6.92)		-	
i) Interest Paid	(122.29)	3,436.39	(187.94)	125.30
Net Cash Inflow/(Outflow) in Course of Financing Activities (C)		3,436.39		125.30
Net Increase/(Decrease) in Cash/Cash Equivalents (A+B+C)		154.43		(144.42)
Add: Cash/Cash Equivalents at the beginning of the period		379.17		463.75
Cash/Cash Equivalents at the end of the period		533.60		319.33
Consists of:				
Cash in Hand	6.81		3.08	
Bank Balance	526.79		316.25	
Closing Cash at the end of the period		533.60		319.33

