

# BOHRA INDUSTRIES LIMITED

**CIN: L24117RJ1996PLC012912**

Registered Office: 301, Anand Plaza, University Road, Udaipur, Rajasthan 313001  
Email id: bil@bohraindustries.com, Phone: +91-294-2429513; Fax: +91-294-2429515  
Website: <http://www.bohraindustries.com>



**Date:** 29/05/2025

To,  
**National Stock Exchange of India Limited**  
**Exchange Plaza Block G, C 1, Bandra Kurla Complex, G Block BKC,**  
**Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra 400051**

**NSE Symbol: BOHRAIND ISIN: INE802W01023**

**Subject:** Statement of Audited Standalone Financial Results for the quarter and financial year ended 31st March 2025.

Dear Sir,

The Board of Directors at its meeting held on Thursday, 29th May, 2025 has inter alia considered and approved the Audited Standalone Financial Results for the quarter and financial year ended 31st March 2025, in terms of Regulation 30, 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We enclose herewith the Audited Standalone Financial Results for the quarter and year ended 31st March 2025 alongwith Audit Report issued by Valawat & Associates, Chartered Accountants, Statutory Auditors of the Company on the said results. Other required information are as under:

1. Auditors' Report with unmodified opinion on the aforesaid Audited Financial Results;
2. There are no outstanding secured listed non-convertible debentures in the Company, hence disclosure of asset cover is not applicable;
3. Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for Audit Report with unmodified opinion.

The Meeting of the Board of Directors commenced at 05:00 PM and concluded at 6:15 PM.

You are requested to kindly take the above information on record.

Thanking you,

Yours sincerely,

For **BOHRA INDUSTRIES LIMITED**

**KRISHNA AGARWAL**  
**DIRECTOR**  
**DIN: 09402238**

**Encl: As Above**



**VALAWAT & ASSOCIATES**  
CHARTERED ACCOUNTANTS

432-433 S.M. Lodha Complex  
Shastri Circle , UDAIPUR - 313001  
Phone: 0294-2414213/2413482  
(M) 9414161934/ 9829044214  
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**Independent Auditor's Report on the Quarterly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations')**

To,  
The Board of Directors  
Bohra Industries Limited

**Report on the audit of the Financial Results**

**Opinion**

We have audited the accompanying annual financial results of Bohra Industries Limited (hereinafter referred to as the 'Company') for the quarter and year ended March 31<sup>st</sup>, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b) give a true and fair view in conformity with the recognition and measurement principles Laid down in the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net loss and other comprehensive losses other financial information for the Quarter and year ended 31<sup>st</sup> March 2025.

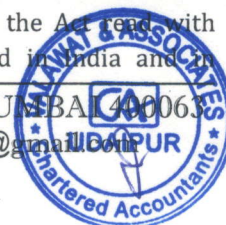
**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us in is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Financial Results**

This statement which, includes financial results for the Quarter and year ended 31<sup>st</sup> March 2025 have been compiled from the annual audited financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive losses and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in

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compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

**Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

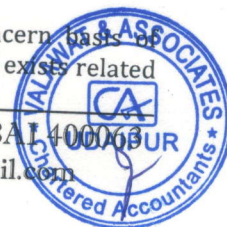
As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related

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to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other Matters**

The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion is not modified in respect of this matter.

The standalone financial results dealt with by this report has been prepared for the express purpose of filing with stock exchanges on which the Company's shares are listed. These results are based on and should be read with the audited standalone financial statements of the Company for the year ended March 31, 2025 on which we issued an unmodified audit opinion vide our report dated May 29, 2025.

For Valawat & Associates  
Chartered Accountants  
ICAI Firm Reg. No.: 003623C

Jinendra Jain  
Partner

Membership No. 072995

Date: 29-05-2025

Place : Udaipur

UDIN : 25072995BMNAVFI465



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## BOHRA INDUSTRIES LIMITED

CIN : L24117811996PLC012912

Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

## Statement of Standalone audited Financial Results for the Quarter and Year ended


(₹ In lakhs, except per share data)

Sl No.	Particulars	Quarter ended on			Year Ended	Year Ended
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Un audited	Un audited	Un audited	Audited	Audited
I	Revenue from Operations	-	-	-	-	-
II	Other income					
III	<b>Total Income (I+II)</b>					
IV	<b>Expenses</b>					
a	Cost of materials consumed	-	-	-	-	-
b	Purchases of Stock-in-Trade	-	-	-	-	-
c	Changes in inventories of finished goods, Stock-in -Trade and work-in-progress	-	-	-	-	-
d	Employee benefits expense	6.04	5.21	6.79	23.01	22.56
e	Finance costs	0.01	-	0.01	0.01	0.01
f	Depreciation and amortization expense	33.68	33.69	33.99	134.73	135.93
g	Other expenses	181.22	4.55	57.37	233.15	120.25
	<b>Total expenses</b>	<b>220.95</b>	<b>43.45</b>	<b>98.16</b>	<b>390.90</b>	<b>278.75</b>
V	<b>Profit/(loss) before exceptional items and tax (III- IV)</b>	<b>(220.95)</b>	<b>(43.45)</b>	<b>(98.16)</b>	<b>(390.90)</b>	<b>(278.75)</b>
VI	Exceptional items	-	-	-	-	-
VII	<b>Profit/(loss) before tax (V-VI)</b>	<b>(220.95)</b>	<b>(43.45)</b>	<b>(98.16)</b>	<b>(390.90)</b>	<b>(278.75)</b>
VIII	Tax expense	(22.57)	-	-	(22.57)	(21.03)
IX	<b>Profit/(loss) for the period (VII-VIII)</b>	<b>(198.38)</b>	<b>(43.45)</b>	<b>(98.16)</b>	<b>(368.33)</b>	<b>(257.72)</b>
X	<b>Other Comprehensive Income</b>					
	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or (loss)	-	-	-	-	-
XI	<b>Total Comprehensive Income for the period (IX+X)</b>	<b>(198.38)</b>	<b>(43.45)</b>	<b>(98.16)</b>	<b>(368.33)</b>	<b>(257.72)</b>
XII	Paid up Equity Share Capital (Face Value of ₹ 10/- each)	1,429.72	1,429.72	1,429.72	1,429.72	1,429.72
XIII	Reserves (excluding revaluation reserve as shown in the balance sheet of the previous year) - Other equity					
XIV	Earnings Per Share ( ₹ 10/- each) (not annualised)					
	(1) Basic ( ₹ )	(1.39)	(0.30)	(0.69)	(2.58)	(1.80)
	(2) Diluted ( ₹ )	(1.39)	(0.30)	(0.69)	(2.58)	(1.80)

## Notes

- The above unaudited financial result for the quarter and year ended 31st March, 2025 were reviewed by the Audit Committee and approved by the Board Of directors at their meeting held on 29-05-2025.
- The figures have been regrouped or re - classified whenever necessary.
- The figures for the quarter ended 31st March, 2025 and 31st March, 2024 as reported in the financial results, are the balancing figures between the audited financial result for the full financial year and the unaudited published financial result for the nine month ended 31st December, 2024 respectively.
- The company operates under one segment only and therefore reporting under AS-17 (segment reporting) is not applicable.

For Bohra Industries Limited

Place : Udaipur  
Date: 29-05-2025
  
 Krishna Argawal  
 Director  
 DIN :09402238

BOHRA INDUSTRIES LIMITED  
CIN : L24117811996PLC012912

Regd. Office : 301, Anand Plaza, University Road, Udaipur -313001, Rajasthan

**Statement of Assets and Liabilities**

(₹ In Lakhs)

PARTICULARS	As at March 31, 2025	As at March 31, 2024
	Audited	Audited
<b>I ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	1,558.41	1,693.02
(b) Capital work-in-progress	23.82	23.82
(c) Other intangible assets	-	-
(d) Financial assets	-	-
(i) Investments	2.45	2.45
(ii) Other financial assets	683.10	696.51
(e) Deferred Tax Assets (Net)	25.50	2.93
<b>Total non-current assets</b>	<b>2,293.28</b>	<b>2,418.73</b>
<b>Current assets</b>		
(a) Inventories	248.86	248.86
(b) Financial assets		
(i) Trade receivables	2,944.91	2,982.15
(ii) Cash and cash equivalents	3.07	0.49
(iii) Bank balances other than (ii) above	-	-
(iv) Other financial assets	394.42	385.12
(c) Other current assets	38.22	37.75
(d) Current tax assets (net)		
<b>Total current assets</b>	<b>3,629.48</b>	<b>3,654.37</b>
<b>TOTAL ASSETS</b>	<b>5,922.76</b>	<b>6,073.10</b>
<b>II EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,429.72	1,429.72
(b) Other Equity	3,884.04	4,255.71
<b>Total equity</b>	<b>5,313.76</b>	<b>5,685.43</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	102.48	55.89
(b) Deferred tax liabilities (net)	-	-
(c) Provisions	12.03	12.03
(d) Other non current liabilities	10.00	10.00
<b>Total non-current liabilities</b>	<b>124.51</b>	<b>77.92</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables	37.88	49.86
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Current Tax Liabilities	-	-
(d) Other Current liabilities	446.61	259.89
<b>Total current liabilities</b>	<b>484.49</b>	<b>309.75</b>
<b>Total liabilities</b>	<b>609.00</b>	<b>387.67</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,922.76</b>	<b>6,073.10</b>

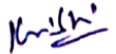
Place : Udaipur  
Date : 29-05-2025

For Bohra Industries Limited

  
Krishna Argawal  
Director  
DIN :09402238

CASH FLOW STATEMENT

(₹ In Lakhs)

Particulars	Amount	
	As at 31.03.2025	As at 31.03.2024
<b><u>Cash Flow from Operating Activities</u></b>		
Net Profit / (Loss) Before Tax	(390.90)	(278.75)
<b>Adjustment For</b>		
Depreciation	134.73	135.93
Interest and finance charge	0.01	0.01
Adjustment in Reserves for Prior Period Items	(3.34)	-
Net Profit / (Loss) on sale / discard of Fixed Assets	-	-
Operating Profit / (Loss) Before Working Capital Changes	(259.50)	(142.81)
<b>Adjustment For Working Capital Changes</b>		
Trade & Other Receivables	37.24	38.00
Other Current Assets	(9.77)	(0.83)
Inventories	-	-
Other Non - Current Assets	13.41	-
Trade Payables	(11.98)	12.90
Other Current Liabilities & Provisions	186.72	91.64
Other Long Term Provisions	-	(20.00)
Long Term Provisions	-	13.70
<b>Cash Generated from Operations</b>	<b>(43.88)</b>	<b>(7.40)</b>
Direct Tax (paid) / received	0.00	0.00
<b>Net Cash from Operating Activities (A)</b>	<b>(43.88)</b>	<b>(7.40)</b>
<b><u>Cash Flow From Investing Activities</u></b>		
Purchase / Addition of Fixed Assets	(0.31)	(0.23)
Sale of Fixed Assets	0.19	-
Increase / Adjustment in Capital Work in Progress	-	-
Capital Expenditure	-	-
Increase / Decrease in Investment	-	-
Interest received form Bank & others	-	-
Advance for Capital Goods	-	-
<b>Cash from / (used in) Investment Activities (B)</b>	<b>(0.12)</b>	<b>(0.23)</b>
<b><u>Cash Flow From Financing Activities</u></b>		
Proceeds from Unsecured Loan (Net)	46.59	3.40
Proceeds from Bank Borrowings (Working Capital)	-	-
Money received towards Share Capital	-	-
Interest and finance charge Paid (Net)	(0.01)	(0.01)
Dividend paid	-	-
<b>Net Cash Receipt / Used in Financing Activities (C)</b>	<b>46.58</b>	<b>3.39</b>
Net increase / (-) decrease in cash & cash equivalents (A) + (B) + (C)	2.58	(4.24)
Cash & cash equivalents as on beginning of the year	0.49	4.73
<b>Cash &amp; cash equivalents as on end of year</b>	<b>3.07</b>	<b>0.49</b>
<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div> Place : Udaipur Date : 29-05-2025 </div> <div style="text-align: right;"> For Bohra Industries Limited     Krishna Argawal  Director  DIN :09402238 </div> </div>		

# BOHRA INDUSTRIES LIMITED

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**Date:** 29/05/2025

To,  
**National Stock Exchange of India Limited**  
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**Bandra Kurla Complex, Bandra East, Mumbai, Maharashtra 400051**

**NSE Symbol: BOHRAIND ISIN: INE802W01023**

**Subject:** Statement of Audited Standalone Financial Results for the quarter and financial year ended 31st March 2025.

Dear Sir,

The Board of Directors at its meeting held on Thursday, 29th May, 2025 has inter alia considered and approved the Audited Standalone Financial Results for the quarter and financial year ended 31st March 2025, and we hereby declare that Statutory Auditors have issued the Audit Report with unmodified opinion thereon.

This declaration is issued in compliance with the provision of Regulation 33(3)(d) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Kindly take this declaration on your records

Thanking you,

Yours sincerely,

For **BOHRA INDUSTRIES LIMITED**

**KRISHNA AGARWAL**  
**DIRECTOR**  
**DIN: 09402238**

**Encl: As Above**