

Bonlon Industries Limited

MANUFACTURERS . MERCHANT EXPORTER . WHOLE SALE TRADERS

CIN: L27108DL1998PLC097397

Dt: 12.11.2022

То

BSE Ltd. Regd. Office: 25thFloor, P.J.Towers, Dalal Street, Fort, Mumbai –400 001

Ref:Scrip Code-543211, ISIN No-INEOB9A01018Subject:Outcome of Board Meeting and submission of Un-audited Financial
Results and Auditors' Limited Review Report

Dear Sir/ Madam,

This is to inform you that the Meeting of the Board of Directors held today on Saturday the 12th day of November 2022, which was duly commenced at 06:00 P.M. and concluded with vote of thanks at 07:30 P.M. at the registered office of the Company, has inter alia transacted the following business:

1. Considered and approved the Standalone Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2022 along with Auditors' Limited Review Report thereon.

Kindly take the same on your record.

Thanking you,

Yours Truly,

FOR BONLON INDUSTRIES LIMITED

(RAJ JAIN) MANAGING DIRECTOR DIN: 01018724 **BONLON INDUSTRIES LIMITED**

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005 CIN: L27108DL1998PLC097397

UNAUDITED FINANCIAL RESULT FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(`In Lakhs, except per share data)

Jonnetited Instructed Instructed Instructed Jonuclited Jonucl							r Ended	Year Ended
Imandified Imandified <thimandified< th=""> Imandified Imandif</thimandified<>	<u> </u>		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Revenue from operations 9,49,187 8,922.52 10,49,36 18,414.48 151.04 Other informe 9,618.98 8,955.43 10,40,35 18,414.48 161.04 Expenses Total income 9,618.98 8,955.54 10,40,35 18,414.48 161.04 Expenses Total income 9,618.98 8,955.54 10,124.39 13,724.32 2 Cost of matrials consumed 1,095.65 7,347.67 5,876.65 10,124.39 13,724.32 2 Cost of matrials consumed 1,016.5 5,876.65 10,124.39 13,724.32 2 2 Changes in inventories of finibled goods, work-in-progress and stock-in- 311.15 5,876.65 10,124.39 13,724.32 2	<u> </u>		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Other income 12712 3332 32.74 161.04 Represes Total income $9.61.89$ $8.96.5.4$ $10.482.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $18.575.52$ $2.167.00$ $2.145.00$ $2.137.60$ $2.137.62$ $2.137.62$ $2.137.62$ $2.137.62$ $2.147.00$	<u> </u>	Revenue from operations	9,491.87	8,922.62	10,449.36	18,414.48	13,001.62	38,779.35
Total income9,618.368,956.5410,482.0618,575.2713RepersesCost of materials consumed1,049.652,145.9610,124.9613,25.5113Purchases of stock-in-trade7,847.675,876.6510,124.9613,73.431313Purchases of stock-in-trade7,847.675,876.6510,124.9613,73.431313Changes in inventories of finished goods, work-in-progress and stock-in301.165,876.6510,124.9613,74.3213Excise Duty301.155,876.6510,124.9613,74.32131314Employee benefit expense301.165,310,53.91825.831616Employee benefit expense15.317,7645.6723.0723.0716Other Expenses16.310,123213.3816.63441.6016Other Expenses9,44.1218,820.2110,339.8118,325.0013.25.29250.53Other ExpensesTotal expense9,44.1210,63.3312.22250.53250.53Exceptional ternsTotal expense144.20106.33122.29250.53250.53Exceptional ternsTotal profit before exertional items and tax144.20106.33122.29250.53Exceptional ternsTotal profit before exertional items and tax144.20106.33122.29250.53Exceptional ternsTotal profit before exertional items and tax144.20106.33122.29250.53Exceptio	<u> </u>	Other income	127.12	33.92	32.74	161.04	33.78	127.37
Expenses 1,049.65 2,145.96 - 3,195.61 - Cost of materials consumed 1,049.65 2,145.96 - 3,195.61 - Cost of materials consumed 7,847.67 5,876.65 10,124.98 13,724.32 - Changes in inventories of finished goods, work-in-progress and stock-in 301.16 5,24.67 (29.38) 13,724.32 - Trade 301.15 5,876.65 10,124.98 13,724.32 - - 3,195.61 - - 3,195.61 - - 3,195.61 - - 3,195.61 - - 3,135.43 - - 3,135.43 - - 3,135.60 - - 3,135.41 -	<u>û</u>	Total income	9,618.98	8,956.54	10,482.09	18,575.52	13,035.40	38.906.72
Cost of matterials consumed 1,049,65 2,145,96 - 3,195,61 3 Purchases of stock-in-trade 7,847,67 5,876,65 10,124,98 13,724,32 3 Purchases of stock-in-trade 301,16 524,67 5,876,65 10,124,98 13,724,32 3 Fundess in inventories of finished goods, work-in-progress and stock-in-trade 301,16 254,67 23,09 855,33 825,63 41,160 825,63 41,160 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 441,60 825,63 825,63 441,60 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 825,63 826,63 826,63 826,63 826,63 826,63 826,63 826,63 826,63 826,63 826,		penses						
Purchases of stock-in-trade $7,847.67$ $5,876.65$ $10,124.98$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,724.32$ $13,20,49$ Excise Duty $15,31$ $25,53$ $23,50$ $15,31$ $7,76$ $45,67$ $23,07$ $20,49$ $14,160$ Excise Duty $116,31$ $21,33$ $196,53$ $44,160$ $110,339.81$ $13,250$ $23,07$ Depreciation, depletion and amortisation expense $9,47,47$ $8,850,21$ $10,339.81$ $13,250$ $23,07$ Depreciation, depletion and amortisation expense $9,47,47$ $8,850,21$ $10,339.81$ $13,250$ $23,053$ Depreciation, depletion and amortisation expense $9,47,47$ $8,850,21$ $10,339.81$ $13,250$ $23,053$ Depreciation Total profit before exceptional items and tax $144,20$ $13,232$ $13,232$ $23,0533$		Cost of materials consumed	1,049.65	2,145.96	6	3,195.61	•	1.154.26
Changes in inventories of finished goods, work-in-progress and stock-in- trade 3016 524.67 (29.38) 825.83 Erxise DuryExcise Dury $2.5.58$ 2.390 15.70 50.49 Enviptove enefit expense 15.31 7.76 45.67 $2.0.49$ Finance costs 15.31 7.76 45.67 $2.0.49$ Finance costs 36.19 $2.7.89$ 6.31 64.08 Finance costs 15.31 27.89 6.31 64.08 Other Expenses 16.12 196.53 41.60 $2.30.79$ Depreciation, depletion and amortisation expense $9.474.78$ $8.950.21$ 105.39 41.60 Other ExpensesTotal profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional itemsTotal profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional itemsTotal profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional itemsTotal profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional itemsTotal profit before exceptional items 144.20 106.33 122.29 250.53 Exceptional itemsTotal profit before exceptional items 144.20 106.33 122.29 250.53 Exceptional itemsTotal profit before exceptional items 144.20 106.33 122.29 250.53 Ita expenseTotal profit before exceptio		Purchases of stock-in-trade	7,847.67	5,876.65	10,124.98	13.724.32	11.898.29	36 924 69
Excise DutyExcise DutyExcise DutyExcise DutyExcise DutyExcise DutyExployee benefit expense $2.5.31$ $7.5.6$ $5.5.31$ $5.0.49$ Finance costs15.7023.0723.0723.0723.07Depreciation, depletion and amortisation expense $3.6.19$ $2.7.89$ 6.31 6.31 $6.4.08$ Depreciation, depletion and amortisation expense $3.6.19$ $2.7.89$ 6.31 $6.4.08$ Other Expenses $1.98.22$ $2.43.38$ $1.96.53$ $4.41.60$ Other Expenses $9.47.78$ $8.850.21$ $1.03.59.81$ $1.8,35.00$ Other Expenses $9.47.78$ $8.850.21$ $1.03.59.81$ $1.8,35.00$ Other Expenses $9.47.78$ $8.850.21$ $1.03.59.81$ $1.8,35.00$ Exceptional items $1.44.20$ $1.44.20$ $1.06.33$ $1.22.29$ 250.53 Exceptional items $1.44.20$ $1.06.33$ $1.22.29$ 250.53 250.53 Exceptional items $1.44.20$ $1.06.33$ $1.22.29$ 250.53 250.53 Exceptional items $1.44.20$ $1.06.33$ $1.22.29$ $2.94.6$ $2.95.6$ <		Changes in inventories of finished goods, work-in-progress and stock-in- rade	301.16	524.67	(29.38)	875.83	673 40	(306.15)
Employee benefit expense 26.58 23.90 15.70 50.49 Finance costs 15.31 7.76 45.67 23.07 Depreciation, depletion and amortisation expense 36.19 27.89 63.1 64.08 Depreciation, depletion and amortisation expense 36.19 27.89 63.1 64.08 Depreciation, depletion and amortisation expense 9474.78 $8.850.21$ 105.33 441.60 Other Expenses 9474.78 $8.850.21$ 10.53981 $18.325.00$ 941.60 Corrent Expense 144.20 144.20 144.20 106.33 12.229 250.53 Exceptional items 144.20 144.20 144.20 12.229 250.53 250.53 Exceptional items 144.20 144.20 12.229 250.53 250.53 250.53 Exceptional items 144.20 124.20 126.21 122.29 250.53 250.53 Inverse 144.20 126.51 120.54 250.54	_	:xcise Duty	3		1	1	2	(11:000)
Instruction Instruction <thinstruction< th=""> <thinstruction< th=""></thinstruction<></thinstruction<>	_	Employee benefit expense	26.58	23.90	15.70	50.49	30.21	80.11
	_	-inance costs	15.31	7.76	45.67	23.07	49.96	77.15
Other Expenses 198.22 243.38 196.53 441.60 Total expenses $9,474.78$ $8,850.21$ $10,359.81$ $18,325.00$ Total profit before exceptional items and tax 144.20 106.33 $10,359.81$ $18,325.00$ Exceptional items Total profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional items Total profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional items 144.20 144.20 106.33 122.29 250.53 250.53 Exceptional items 144.20 144.20 106.33 122.29 250.53 250.53 Current tax 31.15 28.81 29.46 99.56 29.46 59.47 Mat Credit Entitlement (2.49) (2.57) 29.46 59.47 59.47 Mat Credit Entitlement Total tax expense 28.65 26.14 51.66 59.47 Deferred tax Total tax expense 12.56	_	Depreciation, depletion and amortisation expense	36.19	27.89	6.31	64.08	12.44	56.57
Total expenses $9,474.78$ $8,850.21$ $10,359.81$ $18,325.00$ Total profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional items Total profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional items Total profit before exceptional items and tax 144.20 106.33 122.29 250.53 Exceptional items 144.20 144.20 106.33 122.29 250.53 I ave expense 144.20 144.20 106.33 122.29 250.53 I ave expense 31.15 28.81 122.29 250.53 250.53 I ave expense 31.15 28.81 28.81 259.46 59.95 Mat Credit Entitlement (2.49) (2.49) (2.67) 0.17 (5.16) Deferred tax Total tax expenses 28.65 26.14 29.63 54.79 Deferred tax Total tax expenses 28.65 80.19 92.65 <t< td=""><td></td><td>Other Expenses</td><td>198.22</td><td>243.38</td><td>196.53</td><td>441.60</td><td>225.11</td><td>643.89</td></t<>		Other Expenses	198.22	243.38	196.53	441.60	225.11	643.89
Total expenses $9,474.78$ $8,850.21$ $10,359.81$ $18,325.00$ Exceptional items Total profit before exceptional items and tax 144.20 106.33 $12,229$ 250.53 Exceptional items Total profit before tax 144.20 166.33 122.29 250.53 Exceptional items Total profit before tax 144.20 166.33 122.29 250.53 Exceptional items 744.20 144.20 166.33 122.29 250.53 Items 744.20 144.20 166.33 122.29 250.53 Items 744.20 144.20 126.14 29.46 59.95 Mat Credit Entitlement (2.49) (2.49) (2.67) 0.17 (5.16) Deferred tax Total tax expenses 28.65 26.14 29.63 54.79 Deferred tax Total tax expenses 28.65 26.14 29.63 54.79 Deferred tax Total tax expenses 28.65 26.14 29.63 54.79								
Total profit before exceptional items and tax14.120106.33122.29250.53Exceptional itemsTotal profit before tax144.20106.33122.29250.53Exceptional itemsTotal profit before tax144.20106.33122.29250.53I ax expense 31.15 28.81 29.46 59.95 59.95 Current tax 31.15 28.81 29.46 59.95 59.95 Mat Credit Entitlement $ -$ Deferred taxTotal tax expenses 28.65 26.14 0.17 (5.16) Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 Deferred taxTotal tax expenses 15.54 80.19 92.65 195.74 Details of equity share capital $1.418.34$ $1.418.34$ $1.418.34$ $1.418.34$ $1.418.34$ Paid-up equity share capital $1.0.00$ 10.00 10.00 10.00 10.00	-	Total expenses	9,474.78	8,850.21	10,359.81	18,325.00	12,839.40	38,630.53
Exceptional itemsTotal profit before tax 144.20 106.33 122.29 250.33 1 Tax expenseTax expense 144.20 106.33 122.29 250.33 1 Tax expenseTax expense 31.15 23.81 29.46 59.95 2 Current taxCurrent tax 31.15 23.81 29.46 59.95 4 Mat Credit Entitlement (2.49) (2.67) 0.17 (5.16) $-$ Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 1 Deferred taxOther comprehensive income net of taxes 28.65 26.14 29.63 54.79 1 Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 1 Deferred taxTotal comprehensive income net of taxes 115.54 80.19 92.65 195.74 1 Deferred taxTotal Comprehensive income net of taxes 115.54 80.19 92.65 195.74 1 Deferred taxTotal Comprehensive income for the period 115.54 80.19 92.65 195.74 1 Details of equity share capital $1,418.34$ $1,418.34$ $1,418.34$ $1,418.34$ $1,418.34$ $1,418.34$ Paid-up equity share capital 10.00 10.00 10.00 10.00 10.00 10.00		Total profit before exceptional items and tax	144.20	106.33	122.29	250.53	196.00	276.19
Total profit before tax 144.20 106.33 122.29 250.53 1 Tax expense Tax expense 144.20 144.20 106.33 122.29 250.53 1 Tax expense 131.15 28.81 29.46 59.95 25.95 2 Mat Credit Entitlement $ -$ <td>_</td> <td>xceptional items</td> <td>1</td> <td>39</td> <td></td> <td></td> <td>1 . ((#6)</td> <td>ē</td>	_	xceptional items	1	39			1 . ((#6)	ē
Tax expenseTax expense 31.15 28.81 29.46 59.95 4 Current taxCurrent tax 31.15 28.81 29.46 59.95 4 Mat Credit Entitlement $ -$ Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 $-$ Net Profit Loss for the period 115.54 80.19 92.65 195.74 1 Other comprehensive income net of taxes 115.54 80.19 92.65 195.74 1 Details of equity share capital $ -$ Paid-up equity share capital $1,7418.34$ $1,418.34$ $1,418.34$ $1,418.34$ $1,418.34$ $1,418.34$ Face value of equity share capital $ -$ Paid-up equity share capital $ -$		Total profit before tax	144.20	106.33	122.29	250.53	196.00	276.19
Current tax 31.15 28.81 29.46 59.95 1 Mat Credit Entitlement $ -$	T	ax expense		WHEN THE W				and the second line
Mat Credit EntitlementMat Credit EntitlementMat Credit Entitlement (2.49) (2.67) (0.17) (5.16) Deferred taxTotal tax expenses 28.65 26.14 29.63 54.79 (2.47) (10.00) Net Profit Loss for the period 115.54 80.19 92.65 195.74 1 Deferred taxOther comprehensive income net of taxes 115.54 80.19 92.65 195.74 1 Details of equity share capitalTotal Comprehensive Income for the period 115.54 80.19 92.65 195.74 1 Paid-up equity share capital 115.54 115.54 80.19 92.65 195.74 1 Paid-up equity share capital 115.54 $1,418.34$ $1,418.34$ $1,418.34$ $1,418.34$ Face value of equity share capital 10.00 10.00 10.00 10.00 10.00		Jurrent tax	31.15	28.81	29.46	59.95	49.34	66.03
Deferred tax Deferred tax Deferred tax (2.67) 0.17 (5.16) Total tax expenses Total tax expenses 28.65 26.14 29.63 54.79 Net Profit Loss for the period 115.54 80.19 92.65 195.74 1 Other comprehensive income net of taxes -<	_	Aat Credit Entitlement		ï		te	I.	ĸ
Total tax expensesZ8.65 26.14 29.63 54.79 Net Profit Loss for the period 115.54 80.19 92.65 195.74 1 Other comprehensive income net of taxes $ -$ </td <td>_</td> <td>beferred tax</td> <td>(2.49)</td> <td>(2.67)</td> <td>0.17</td> <td>(5.16)</td> <td>0.28</td> <td>(1.66)</td>	_	beferred tax	(2.49)	(2.67)	0.17	(5.16)	0.28	(1.66)
Net Profit Loss for the period 115.54 80.19 92.65 195.74 Other comprehensive income net of taxes - 92.65 195.74 - Details of equity share capital 0.0 115.54 80.19 92.65 195.74 Paid-up equity share capital 115.54 80.19 92.65 195.74 - Paid-up equity share capital 1,418.34 1,418.34 1,418.34 1,418.34 1,418.34 1,418.34 Face value of equity share capital 0.00 10.00 10.00 10.00 10.00		Total tax expenses	28.65	26.14	29.63	54.79	49.62	64.38
Other comprehensive income net of taxes -	2	Net Profit Loss for the period	115.54	80.19	92.65	195.74	146.37	211.81
Total Comprehensive Income for the period 115.54 80.19 92.65 195.74 Details of equity share capital 1,418.34	~	Other comprehensive income net of taxes	10	1947 - 19	Ľ	T	x:	£
Details of equity share capital Details of equity share capital 1,418.34 1		Total Comprehensive Income for the period	115.54	80.19	92.65	195.74	146.37	211.81
1,418.34 1,418 1,418.34 1,418.34 1,418.34 1,418.34 1,418.		Details of equity share capital						
2 10.00 10.00 10.00 10.00 10.00	₫.		1,418.34	1,418.34	1,418.34	1,418.34	1,418.34	1,418.34
	ш.		10.00	10.00	10.00	10.00	10.00	10.00

I carnings per equity share Basic earnings (loss) per share					
Basic earnings (loss) per share					
	0.81	0.57 0.65	1.38	1.03	1 49
Diluted earnings (loss) per share	0.81	0.57 0.65		1.03	1.49
1. The Unaudited financial results for the quarter and half year ended September 30, 2022 has been reviewed by Audit Committee and approved by Board of Directors at their meeting held on	ember 30, 2022 has been reviewed	l by Audit Committee an	d approved by Board of	Directors at their mee	ting held on
Ine Company has migrated from SME Platorm of BSE Limited to the Main Board vide adopted Indian Accounting Standards (Ind –AS) from Current Financial Year 2022-23 v	~	s BSE letter LO/Migration/SC/MIG-TP/202/2022-23 Dtd September 21, 2022. Therefore the company has with a transition date of 1^{st} duril 2021. Accordingly all concorrections in master have 1^{st} duril 2021.	-23 Dtd September 21, 2	2022. Therefore the co	mpany has
retained earnings on account of this implementation. The Financial results have been prepared in accordance with Ind AS as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Amendment Rules, 2016. Details of IndAS adjustments are as under:	s have been prepared in accordance of Companies (Indian Accounting St	r - April 2021. Actorial ce with Ind AS as prescrit tandard) Amendment Ru	igiy all consequential in bed under Section 133 o iles, 2016. Details of Ind	npacts have beeen acco of the Companies Act, 2 IAS adjustments are as	ounted in 2013 read under:
Reconciliation Profit & Loss:-					
Particular	For the Quarter Ended 30/09/2021	For the I Ended 30	For the Half year Ended 30/09/2021	For the Year Ended 21 (no / 2002	
Net profit / Reserve under previous IGAAP (After Tax)(A)	1	115.82	105.18	רוומכת אדל האל לו	
Add/(Less): Ind AS Adjustment			01.014		10.012
Gain/(Loss) on Fair Valuation of Derivative Contracts			-		
Provision for Expected Credit Losses		6.47	0.81		101 (1
Tax impacts on Ind AS adjustments			10:0		01.21
Total Ind AS adjustments (net of Tax) accounted through					
statement of profit or loss (B)		6.47	0.81		(2.18)
Net Profit under Ind AS (After Tax) (C) = (A) + (B)	12	122.29	196.00		01 320
Other Comprehensive Income (Net of Tax) (D)			00007		FT-0/7
Total comprehensive Income (net of Tax) under Ind Δs (F) = (C)			e		1
(d) +	122	122.29	196.00		276.19
The company has only one business segment i.e. Ferrous/Non Ferrous Metals and its The figures for the corresponding period of the previous year or previous quarter hav The Figures of the quarter ending September 30, 2022 are the balancing figures betw the current financial year.	tals and its products. quarter have been regrouped/rear gures between Unaudited figures i	products. 276.19 products. We been regrouped/rearranged and/or recast wherever required. een Unaudited figures in respect of half year ending September 30, 2022 and the figures of quarter first of	196-000 herever required. ding September 30, 202	22 and the figures of qu	276.1 larter first o
					<
			12	For and on behalf of the Board	of the Boar
Place : New Delhi			TON	3 11	Det ted
Date : 12/11/2022			100	Manal Manal	Managing Director

BONLON INDUSTRIES LIMITED

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005 CIN: L27108DL1998PLC097397

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES

		1	(`In Lakhs)
	Particulars	As at 30th Sep 2022	As at 31st Mar 2022
		Unaudited	Audited
	Assets		
1	Non-current assets		
	Property, plant and equipment	998.79	865.14
	Intangible Assets	0.10	0.15
	Non-current financial assets	998.89	865-29
	Non-current investments	882.88	947_51
	Loans, non-current	538.35	625.48
	Other non-current financial assets		-
	Total non-current financial assets	1,421.23	1,572.99
	Deferred tax assets (net)	13.83	8.67
	Other non-current assets	11.25	13.64
	Total non-current assets	2,445.20	2,460.58
2	Current assets		
	Inventories	594.10	1,214.83
	Current financial asset		
	Current investments		
	Trade receivables, current	6,222.19	3,794.49
	Cash and cash equivalents	29.98	49.69
	Bank balance other than cash and cash equivalents	19.63	34.95
	Loans, current	2,632.82	2,495.71
	Other current financial assets	sec	
	Total current financial assets	8,904.62	6,374.84
	Current tax assets (net)	34	<u>#</u>
	Other current assets	460.70	204.65
	Total current assets	9,959.42	7,794.32
3	Non-current assets classified as held for sale	10 A	
1.4	Total assets	12,404.63	10,254.90



	Equity and liabilities		
1	Equity		
	Equity share capital	1,418.34	1,418.3
	Other equity	6,273.57	6,077.8
	Total equity	7,691.91	7,496.1
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	69.26	
	Other non-current financial liabilities	-	-
11-11	Total non-current financial liabilities	69.26	-
	Provisions, non-current	3 4 4	140
	Deferred tax liabilities (net)	1.7	-
	Other non-current liabilities	12	
	Total non-current liabilities	69.26	L.
	Current liabilities		
	Current financial liabilities		
	Borrowings, current	1,793.11	1,552 .28
	Trade payables, current	6 4 9	
	- Micro and Small Enterprises	273.58	-
	- Other Than Micro and Small Enterprises	2,475.01	550.72
	Other current financial liabilities	-	-
	Total current financial liabilities	4,541.70	2,102.99
	Other current liabilities	41.80	655.74
	Provisions, current	59.95	
	Current tax liabilities (Net)	-	÷.
	Deferred government grants, Current	-	2 — 2
	Total current liabilities	4,643.46	2,758.73
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	
	Total liabilities	4,643.46	2,758.73
	Total equity and liabilites	12,404.63	10,254.90

For and on behalf of the poard

Place : New Delhi Date : 12/11/2022

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Raj Jain Managing Director DIN - 01018724

BONLON INDUSTRIES LIMITED

7A/39, (12-First Floor), W.E.A. Channa Market, Karol Bagh, Delhi-110005 CIN: L27108DL1998PLC097397

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2022

Statement of Cash Flows	For the half year ended 30th Sept, 2022	For the half year ended 30th Sept, 2021
	Unaudited	Unaudited
ash flow from operating activities:		
Profit before the tax	250.53	196_00
Adjustments to reconcile net profit to net cash provided by	200.05	130100
operating activities:		
Depreciation and amortization	64.08	12_44
Interest and dividend income	(13.81)	(15_00
Interest Expense for the period	23.07	49_96
Other Borrowing cost for the period	÷	.
Preliminary Expense written off	2.39	4_15
(Profit)/ Loss on Sale of Fixed Assets		-
(Profit)/ Loss on Sale of Shares		(12_25
Foreign Exchange (Gain)/Loss on Borrowings		-
Changes in assets and liabilities		
Trade receivables	(2,427.70)	(3,282-78
Inventories	620.73	623_40
Other current asset	(256.05)	(231.99
Trade payables and other liabilities	1,583.94	(1,000_75
Other financial liabilities	9	-
Other current liabilities	-	
Cash generated from operations	(152.82)	(3,656-83
Income taxes paid		(65_78
Net cash generated by operating activities	(152.82)	(3,722_61
ash flow from investing activities:	· · · · · · · · · · · · · · · · · · ·	
Purchase of property, plant & equipment, intangibles etc including		
	(197.69)	(5-91
Purchase of property, plant & equipment, intangibles etc including	(197.69)	(5-91
Purchase of property,plant & equipment, intangibles etc including change in capital creditors	(197.69)	(5.91
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including	(197.69) - 64.62	.
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors		-
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment		- 292-25
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share		- 292.25 12.25 -
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred	- 64.62 -	- 292.25 12.25 - 15.00
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income	- - - 13.81	(5.91 - 292.25 12.25 - 15.00 313. 5
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities	- 64.62 - 13.81 (119.27)	- 292.25 12.25 - 15.00 313. 59
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities:	- - - 13.81	- 292.25 12.25 - 15.00 313. 59
Purchase of property,plant & equipment, intangibles etc including change in capital creditors Sale of property,plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings	64.62 	292.25 12.25 15.00 313. 59 491.41
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid		292.25 12.25 15.00 313.5 491.41
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings	64.62 	292.25 12.25 15.00 313. 59 491.41
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid		292.25 12.25 - 15.00 313. 59 491.41 - (49.96
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings Other Borrowing cost paid		292.25 12.25
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings Other Borrowing cost paid Proceed/Repayment of Short Term Loans		292-25 12-25 15-00 313.5 491-41 (49-96
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings Other Borrowing cost paid Proceed/Repayment of Short Term Loans Proceed/Repayment of Long Term Loans		292.25 12.25 15.00 313.5 (49.96 - - 2,789.47
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings Other Borrowing cost paid Proceed/Repayment of Short Term Loans Proceed/Repayment of Long Term Loans Foreign Exchange Gain/(Loss)		292.25 12.25 15.00 313. 59 491.41 - (49.96 - - 2,789.47 224.05
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings Other Borrowing cost paid Proceed/Repayment of Short Term Loans Proceed/Repayment of Long Term Loans Foreign Exchange Gain/(Loss) Change in Non current financial liabilities Net cash used in financing activities	64.62 	292.25 12.25 15.00 313.5 9 491.41
Purchase of property, plant & equipment, intangibles etc including change in capital creditors Sale of property, plant & equipment, intangibles etc including change in capital creditors Sale/(Purchase) of long term investment Profit on Sale of Share Preleminery Expenses Incurred Interest income Net cash used in investing activities ash flow from financing activities: Proceeds from Current Borrowings Proceeds from issue of share capital/ application money Interest paid Change In Long term Borrowings Other Borrowing cost paid Proceed/Repayment of Short Term Loans Proceed/Repayment of Long Term Loans Foreign Exchange Gain/(Loss) Change in Non current financial liabilities	64.62 	292.25 12.25

For and on behalf of the Board

Raj Jain

Managing Director DIN - 01018724

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Place: New Delhi Date: 12-11-2022





LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2022

TO THE BOARD OF DIRECTORS OF BONLON INDUSTRIES LIMITED

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **BONLON INDUSTRIES LIMITED** ('the Company') for the quarter and half year ended 30th September 2022, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

These statements are the responsibility of the Company's Management and have been approved by its 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 rules issued there under and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to issue a report on these financial statements based on our review.

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 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 provide 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, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information.

107, Laxmi Deep Building, Laxmi Nagar District Centre, Delhi-110092 Tel. : 011-45033133, Mob. : 9313815380 E-mail : gaurandassociates@rediffmail.com, camkjain@hotmail.com required to be disclosed in accordance with the requirements 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.

For GAUR & ASSOCIATES

Chartered Accountants FRN: 005354C

S. K. Gupta Partner M. No. 016746 UDIN: 22016746BCYYJL7530

Place: DELHI Date: 12 (11/2022