

**NSIC-CRISIL Rated Company, An ISO 9001-2015 Company**

Registered Office : (Unit II) 274/2, Samlaya-sherpura Road, Village : Pratapnagar, Taluka: Savli, District : Vadodara-391520, Gujarat-India.  
(L) : 091-2667-296016 (M) : +91 8511148598 Email : cs@bansalroofing.com  
CIN No. L25206GJ2008PLC053761, Website : www.bansalroofing.com

Date: 17.05.2022

To,  
BSE Limited  
Corporate Service Department  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

**Sub: Outcome of Board Meeting Held on 17<sup>th</sup> May, 2022**  
**Scrip Code - 538546**

Dear Sir,

The Board of Directors of the Company at their meeting held on 17<sup>th</sup> May, 2022 at 12:15 p.m. concluded at 1:00 pm today, inter alia, took on record and duly approved:

**Audited Financial Results for the Quarter and Financial Year ended 31<sup>st</sup> March 2022** Upon recommendation of Audit Committee, the Board of Directors has approved the Audited Financial Results as per Indian Accounting Standards (IND AS) for the quarter and financial year ended on 31st March 2022 Accordingly, please find enclosed herewith:

- Audited Financial Results for the quarter and year ended 31st March 2022.
- Statutory Auditors Report on the Audited Financial Results for the year ended 31st March 2022.
- Declaration by managing director under Regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, confirming that the Auditors have given an Unmodified Opinion on the Annual Audited Financial Results of the Company for the financial year ended 31st March 2022.

Kindly take the aforesaid information on your record.

Thanking You,  
Yours Faithfully,

For, Bansal Roofing Products Limited

  
Archi Shah

Company Secretary & Compliance Officer





Structuring Dreams from Steel

**Bansal Roofing Products Ltd.**

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BANSAL ROOFING PRODUCTS LIMITED

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2022

(Rs. in Lacs)

Sr. No.	Particulars	Financial Results for				
		Quarter Ended		Year Ended		
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	2003.41	1223.56	1608.26	7258.55	4150.17
II	Other Income	0.00	6.16	9.43	15.11	22.92
III	Total Income (I+II)	2003.41	1229.72	1617.69	7273.66	4173.09
IV	Expenses					
	(a) Cost of Materials consumed	1808.66	1048.96	1329.72	6381.77	3402.98
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-162.83	-37.14	14.73	-272.49	18.58
	(d) Employee benefit expenses	45.03	44.76	36.57	177.88	139.40
	(e) Finance Costs	8.87	1.37	5.75	14.80	9.19
	(g) Depreciation and amortisation expense	15.27	10.36	9.33	45.64	37.93
	(h) Other expenses	130.87	61.36	93.51	397.07	260.40
	Total Expenses (IV)	1845.87	1129.67	1489.61	6744.67	3868.48
V	Profit / (Loss) from operations before exceptional items and tax (III-IV)	157.54	100.05	128.08	528.99	304.61
VI	Exceptional and extraordinary Items	0.00	0.00	0.00	0.00	-4.01
VII	Profit / (Loss) before tax (V-VI)	157.54	100.05	128.08	528.99	300.60
VIII	Tax expense					
	1. Current tax	28.75	24.40	31.14	120.76	73.24
	2. Deferred tax	12.55	0.31	0.90	13.60	2.01
	3. Income tax expense of previous years	0.00	0.00	0.00	0.77	0.12
IX	Profit/(loss) for the period	116.24	75.34	96.04	393.86	225.23
	Other Comprehensive Income					
	(a) Item that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
X	Re-measurement of the defined benefit plans	0.00	0.00	0.00	0.00	0.00
	Tax impact on re-measurement of the defined benefit plan	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income (net of Tax)	0.00	0.00	0.00	0.00	0.00
XI	Total Comprehensive Income for the Year (IX+X) (Comprising Profit and other Comprehensive Income for the Year)	116.24	75.34	96.04	393.86	225.23
XII	Paid-up Equity Share Capital (Face Value of Rs.10 Each)	1318.32	1318.32	329.58	1318.32	329.58
XIII	Other Equity	0.00	0.00	0.00	669.98	1295.99
	Earning Per Share (Basic and Diluted)					
XIV	Basic	0.88	0.57	0.73	2.99	1.70
	Diluted	0.88	0.57	0.73	2.99	1.70

**Notes:**

- The above Audited Financial Results have been duly reviewed by Statutory Auditors, recommended by the audit committee and approved by the Board of Directors of the Company at its meeting held on 17th day of May, 2022.
- Figures of the quarter ended on 31st March, 2022 and 31st March, 2021 are the balancing figures between audited figures between audited figures in respect of full financial year and the published year to date figures upto the third quarter ended 31st December, 2021 and December, 2020 respectively.
- The Company does not have separate reportable segment as per IND AS 108 - operating segments.
- Figures of Previous Year/ period have been regrouped/ recast wherever necessary, in order to make them comparable.
- This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 prescribed under section 133 of Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company migrated from BSE SME exchange to BSE main board with effect from 14th December, 2021.
- Figures of Previous Year/ period have been shown in accordance with Indian GAAP as the company was listed on SME Board of the Stock Exchange till 14th December 2021.

Place: Vadodara  
Date: 17.05.2022



For, Bansal Roofing Products Limited

Mr. Kaushalkumar S. Gupta  
Chairman & Managing Director



Factory : (Unit-I) Plot No.6, Raj Industrial Estate, Jarod-Samlaya Road, Village: Vadadala (Devapura), Taluka : Savli, Dist. Vadodara, Gujarat, India. Pin 391 520. Ph. : 72260 00587

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**BANSAL ROOFING PRODUCTS LIMITED**  
**STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH, 2022**

(RS. in Lacs)

Particulars	As at 31st March, 2022	As at 31st March, 2021
	Audited	Audited
<b>ASSETS</b>		
<b>1. Non-Current Assets</b>		
(a) Property Plant & Equipment	1935.53	923.84
(b) Intangible assets	0.00	0.00
(c) Investment in property	0.00	0.00
(d) Financial Asset	0.00	0.00
(i) Investments	0.00	0.00
(ii) others	13.41	4.65
(e) Deferred Tax Assets (Net)	0.00	0.00
(f) Other non-current assets	1.46	21.74
<b>Total Non-Current Assets</b>	<b>1950.80</b>	<b>950.23</b>
<b>2. Current Assets</b>		
(a) Inventories	1090.93	733.23
(b) Financial Assets	0.00	0.00
(i) Trade Receivables	264.13	235.72
(ii) Cash and Cash equivalents	29.00	48.35
(iii) Bank Balances other than (ii) above	0.00	0.00
(iv) Loans	0.00	0.00
(v) others	110.65	11.56
(c) Current Tax Assets (net)	0.00	0.00
(d) Other current assets	114.57	170.51
<b>Total Current Assets</b>	<b>1609.28</b>	<b>1199.37</b>
Assets classified as held for sale		
<b>TOTAL ASSETS</b>	<b>3560.08</b>	<b>2149.60</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Share Capital	1318.32	329.58
(b) other equity	669.89	1297.73
<b>Total Equity</b>	<b>1988.21</b>	<b>1627.31</b>
<b>LIABILITIES</b>		
<b>(1) Non-Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	485.72	123.38
(b) Long-Term Provisions	0.16	0.22
(c) Deferred Tax Liabilities (Net)	44.48	30.88
<b>Total Non-Current Liabilities</b>	<b>531.36</b>	<b>154.48</b>
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	248.43	82.00
(ii) Trade Payables	227.99	185.37
(A) Total outstanding dues of micro and small enterprises; &	11.96	31.11
(B) Total outstanding dues of creditors other than micro and small enterprises	216.03	154.26
(iii) Others	0.00	0.00
(b) other current liabilities	558.58	73.52
(c) short-term provisions	5.51	26.92
(d) Current Tax-liabilities (Net)	0.00	0.00
<b>Total Current Liabilities</b>	<b>1040.51</b>	<b>367.81</b>
<b>Total Liabilities</b>	<b>1571.87</b>	<b>522.29</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3560.08</b>	<b>2149.60</b>

Place: Vadodara  
Date: 17.05.2022

For, Bansal Roofing Products Limited

Mr. Kaushalkumar S. Gupta  
Chairman & Managing Director

Factory : (Unit-I) Plot No.6, Raj Industrial Estate, Jarod-Samlaya Road, Village: Vadadala (Devpura), Taluka : Savli,  
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**BANSAL ROOFING PRODUCTS LIMITED**  
**STATEMENT OF AUDITED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2022**

(RS. in Lacs)

Sr. No.	Particulars	FOR THE YEAR ENDED	
		31.03.2022	31.03.2021
		AUDITED	AUDITED
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
	Net Profit before tax	528.99	300.61
	Adjustment for :		
	Depreciation and Amortization Exp	45.64	37.93
	Financial Cost	-2.49	-2.17
	Misc Exp Written Off	0	4.01
	Loss/ (Profit) on sale of assets (Net)		
	Interest Income	14.80	9.19
	Operating profit before working capital changes	586.94	349.57
	Working capital adjustments:		
	Increase / (Decrease) in Long Term Provisions		
	Increase / (Decrease) in Trade Payable	42.62	127.80
	Increase / (Decrease) in Other Current Liabilities	485.07	21.02
	Increase / (Decrease) in Other Financial Liabilities		
	Increase / (Decrease) in Short Term Provision	-21.41	19.28
	(Increase) / decrease in Inventories	-357.70	-11.42
	(Increase) / decrease in Deposit		
	(Increase) / Decrease in Short term Loans & Advances	-99.09	47.30
	(Increase) / Decrease in Trade Receivable	-28.41	48.45
	(Increase) / Decrease in Misc. Exp. (Assets)		
	(Increase) / Decrease in Non- Current Financial Assets	-8.77	-1.41
	(Increase) / Decrease in Non- Current Assets	20.28	-1.75
	(Increase) / Decrease in Other Current Assets	55.95	-154.65
		88.54	94.62
	Cash Generated from Operation	675.48	444.19
	Net Income-tax paid	-121.53	-73.35
	Net Cash Flow from Operating Activities	553.95	370.84
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES :</b>		
	purchase of property, plant & Equipments including capital Advances and capital work in progress	-1057.74	-502.31
	sale of assets		
	Interest Income	2.49	2.17
	Investment in Bank Deposits		
	Net Cash Flow from Investing Activities	-1055.25	-500.14
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES :</b>		
	Proceeds from Issue of Share Capital		
	Proceeds from Security Premium		
	Repayment of Long Term Borrowings	363.33	123.38
	Repayment of Short Term Borrowings	166.44	81.22
	Dividend Paid	-33.02	-33.06
	Interest Paid	-14.80	-9.19
	Net Cash Flow from Financing Activities	481.95	162.35
	Net Increase/(decrease) in Cash & Cash Equivalents(A+B+C)	-19.35	33.05
	Cash & Cash Equivalents at the beginning of the period	48.35	15.29
	Cash & Cash Equivalents at the end of the period	29.00	48.34
<b>Notes:</b>			
1	Cash & Cash Equivalents comprise of:		
	Cash on hand	0.72	0.51
	Balance with Bank	0.22	21.93
	Bank Deposit	28.06	25.90
	Bank Overdraft account		
	Remittances in transit		
	Cash & Cash Equivalents as restated	29.00	48.34
2	The above statement of Cash Flow has been prepared under the "Indirect Method" as set out in Indian Accounting Standard (IND AS-2) Cash Flow Statement		

Place: Vadodara  
Date: 17.05.2022

For, Bansal Roofing Products Limited

Mr. Kaushal Kumar S. Gupta  
Chairman & Managing Director

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**SANTLAL C. PATEL**

B.Com., L.L.B., F.C.A.

**SANTLAL PATEL & CO.**

CHARTERED ACCOUNTANTS

### **INDEPENDENT AUDITOR'S REPORT**

**(Independent Auditor's Report on Annual financial results of Bansal Roofing Products Limited under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)**

**To The Board of Directors of  
M/s. BANSAL ROOFING PRODUCTS LIMITED**

#### **Report on the Audit of the Annual Financial Results**

#### **Opinion**

We have audited annual financial results of **BANSAL ROOFING PRODUCTS LIMITED**(the company) for the year quarter ended **31<sup>st</sup> March 2022** and the year-to-date results for the period from **01<sup>st</sup> April,2021** to **31<sup>st</sup> March,2022**, 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) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- (ii) give a true and fair view in conformity with the applicable Indian Accounting Standard("Ind As")prescribed under section 133 of the Act read together with the Companies (Indian Accounting Standard) Rules,2015,(Ind AS) and other accounting principles generally accepted in India, net profit after tax and other comprehensive income and other financial information for the quarter ended **31<sup>st</sup> March,2022** as well as the year-to date results for the period from **1<sup>st</sup> April,2021** to **31<sup>st</sup> March,2022**.

#### **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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the financial results.





## Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

## Management's Responsibility for the Financial Results

These quarterly financial results as well as the year-to-date financial results have been prepared on the basis of the interim financial statement. The Company's Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial results that give a true and fair view of the financial position, financial performance, cash flows and other financial information of the company in accordance with the Ind AS specified under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India, and in 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 implementation and maintenance of 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 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 specified under section 143(10) of the Act, 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 financial results.

As part of an audit in accordance with the Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the 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 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, to 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 financial Results, including the disclosures, and whether the financial Results represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement.

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 financial results for the quarter ended 31 March 2022, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

The Statement includes figures for the corresponding quarter ended 31 March 2022 which are the balancing figures between the audited figures in respect of the full financial year ended 31 March 2022 and the unaudited year-to-date figures up to the third quarter of the previous financial year, which have been approved by the Company's Board of Directors, but have not been subjected to audit or review.

Place: Vadodara  
Date: 17.05.2022



For Santlal Patel & Co.  
Chartered Accountants  
Firm Regn.No.113888w

*Jigisha*

Jigisha J. Parmar  
Partner  
M. No. 163712  
UDIN: 22163712AJBYZU8014



*Structuring Dreams from Steel*

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BRPL/BSE/Regulation 33/21-22

Date: 17.05.2022

To,  
Corporate Service Department  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
DalalStreet  
Mumbai - 400 001

Sub: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015.

Script Code: 538546

Dear Sir,

I, Kaushalkumar S. Gupta, Chairman & Managing Director of Company hereby declare that, the Statutory Auditor M/S, Santlal Patel & Co., Chartered Accountant (having firm registration no. 113888W) have issued an Audit Report (standalone) with unmodified opinion on Audited Financial Results of the Company for the Financial year ended 31<sup>st</sup> March, 2022.

This declaration is given in compliance to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 as amended by the SEBI(LODR) (Amendment) Regulations, 2016 vide Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated 25<sup>th</sup> May, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016.

Kindly take the same in your record.

Thanking You,

Yours Faithfully,

For Bansal Roofing Products Limited

  
Kaushalkumar S. Gupta  
Chairman & Managing Director  
DIN: 02140767

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