Date: 24/05/2025

To,
The General Manager
DCS-CRD
(Corporate Relationship Department)
BSE Ltd.
Rotunda Building
P.J. Tower, Dalal Street, Fort
Mumbai-400001

BSE SCRIP Code: SBVCL | 544074

Subject: Outcome of the meeting of the board of directors of M/s Shri Balaji Valve Components Ltd ("the company") held on May 24, 2025.

Dear Sir(s),

We hereby inform you that, in compliance with Regulation 30 read with Schedule III, Regulation 33, Regulation 42 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), the Board of Directors of the Company at their meeting held on Saturday, 24th May, 2025 at 2.30 P.M. and concluded at _4.30_ P.M. has inter-alia, approved the following business:

1) Approved the Auditor's Report and Half-yearly and Annual Audited Financial Statements of the company for the year ended 31st March 2025.

2) Approved the appointment of M/s JSG and Company, Practising Chartered Accountants, as Internal Auditor of the company for FY 2025-26

3) Noted Statement of Deviation for the Quarter ended 31/03/2025.

4) Approved the draft of the Executive Committee formation of the Board.

We request you to kindly take the same on record.

Thanking you.

FOR SHRI BALAJI VALVE COMPONENTS LTD

SHRINIVAS LAXMIKANT KOLE
Digitally signed by SHRINIVAS LAXMIKANT KOLE
Date: 2025.05.24 17:58:20 +05'30'

SHRINIVAS LAXMIKANT KOLE
Whole Time Director & CFO
DIN: - 10119216

Date: 24/05/2025
Place: Pune

Encl: 1. Audited Financial Results and Audit Report.
2. CFO Certificate

KISHOR GUJAR & ASSOCIATES
CHARTERED ACCOUNTANTS

OFF. NO. 1A, 2, 3, 3A 1st FLOOR, MAHALAXMI HEIGHTS,
NEAR BANK OF MAHARASHTRA (PIMPRI BRANCH),
MUMBAI-PUNE ROAD, PIMPRI, PUNE - 411 018.
GSTIN : 27AAFFK2703H1ZL

E-mail : info.kgapune@gmail.com
info@cakga.in
www.kishorgujarandassociates.in
Tel. : 020-27478224, 27472930 Mob.: 7447448424

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Shri Balaji Valve Components Limited (Formerly Known-as Shri Balaji Valve Components Private Limited)

Report on the audit of the Half year ended and for the year ended 31st March, 2025 Financials Results

OPINION

We have audited the accompanying half yearly financial results of Shri Balaji Valve Components Limited (Formerly Known-as Shri Balaji Valve Components Private Limited) (hereinafter referred to as the "the Company") for the half year ended and year ended 31 March 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "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 Accounting Standards and other accounting principles generally accepted in India, of the net profit and other financial information for the half year ended and year ended 31 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 ("the Act"). Our responsibilities under those SAs 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 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

KISHOR GUJAR AND ASSOCIATES
CHARTERED ACCOUNTANTS
PUNE-18

MANAGEMENT'S AND BOARD OF DIRECTOR'S RESPONSIBILITIES FOR THE FINANCIAL RESULTS

The statement which includes Financial Results is the responsibility of the Company's Board of Directors and has been approved by it for the issuance.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors are responsible for maintenance of the 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring 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, which have been used for the purpose of the Financial Results by the Directors of the Company, as aforesaid.

In preparing the financial results, the Management and 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 is responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITY 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 financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism 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. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.



– Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the financial results made by the Management and Board of Directors.

– Conclude on the appropriateness of the Management and 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 appropriateness of this assumption. 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 represent the underlying transactions and events in a manner that achieves fair presentation.

– Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

– Obtain sufficient appropriate audit evidence regarding the Financials Results of the Company to express an opinion on the Financial Results. We are responsible for the directions, supervision and performance of the audit of financial information of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Financial Results.

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.

For **KISHOR GUJAR & ASSOCIATES,**
CHARTERED ACCOUNTANTS
Firm's Registration No. – 116747W
Peer Review No. - 014220



CA Sangita V. Kumbhar (Partner)
Membership no.: - 156238
Place: - Pune.
Date: - 24th May, 2025.
UDIN: - 25156238BMJNTB9793

Shri Balaji Valve Components Limited (Formerly known as Shri Balaji Valve Components Private Limited)
CIN: L29220PN2011PLC141370
Address: Plot No. PAP B-31, Phase -2, Chakan Industrial Area, Bhamboli, Khed, Pune 410501
Statement of Audited Assets and Liabilities as at March 31, 2025

Particulars	(Rs. In Lakhs) As at 31 March 2025 Audited	(Rs. In Lakhs) As at 31 March 2024 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	816.00	816.00
(b) Reserves and Surplus	3,618.37	2,967.81
Total	**4,434.37**	**3,783.81**
(2) Share application money pending allotment (GROSS)		-
(3) Non-current liabilities		
(a) Long-term Borrowings	1,944.84	2,044.48
(b) Long-term Provisions	29.65	21.98
Total	**1,974.50**	**2,066.46**
(4) Current liabilities		
(a) Short-term Borrowings	450.38	1,032.06
(b) Trade Payables		
- Due to Micro and Small Enterprises	188.36	560.46
- Due to Others	358.07	494.09
(c) Other Current Liabilities	23.79	29.06
(d) Short-term Provisions	341.95	485.24
Total	**1,362.54**	**2,600.91**
TOTAL (1+2+3+4)	**7,771.41**	**8,451.18**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	3,102.23	2,303.47
(ii) Intangible Assets	2.81	0.13
(iii) Capital Work-in-progress	86.11	131.77
(b) Deferred Tax Assets (net)	9.77	60.16
(c) Other Non-current Assets	367.76	351.58
Total	**3,568.67**	**2,847.11**
(2) Current assets		
(a) Inventories	779.29	1,199.01
(b) Trade Receivables	2,462.14	3,044.51
(c) Cash and cash equivalents	604.02	660.76
(d) Short-term Loans and Advances	234.89	551.56
(e) Other Current Assets	122.39	148.23
Total	**4,202.74**	**5,604.07**
TOTAL(1+2)	**7,771.41**	**8,451.18**

Figures of the Previous Period/year have been rearranged or reclassified wherever necessary, to correspond with Current period / year presentation.

For Shri Balaji Valve Components Limited

Mr.Laxmikant Kole
Managing Director
DIN : 05110323

Place : Chakan, Pune 410501
Date :24 May, 2025

Shri Balaji Valve Components Limited (Formerly known as Shri Balaji Valve Components Private Limited)

CIN: L29220PN2011PLC141370

Address: Plot No. PAP B-31, Phase -2, Chakan Industrial Area, Bhamboli, Khed, Pune 410501

Statement of Audited Financial Results for the Half year Ended March 31, 2025

	Particulars	(Rs. In Lakhs) Half Year Ended 31-Mar-25 Audited	(Rs. In Lakhs) Half Year Ended 30-Sep-24 Unaudited	(Rs. In Lakhs) Half Year Ended 31-Mar-24 Audited	(Rs. In Lakhs) Year Ended 31-Mar-25 Audited	(Rs. In Lakhs) Year Ended 31-Mar-24 Audited
1	Revenue from Operations	4,404.26	3,696.45	4,529.61	8,100.71	8,255.98
2	Other Income	84.04	51.09	35.26	135.13	51.69
3	**Total Income (1+2)**	**4,488.30**	**3,747.54**	**4,564.87**	**8,235.84**	**8,307.67**
	Cost of Raw Material and Consumables Consumed	2,527.73	1,986.51	2,738.16	4,514.24	5,121.16
	Change in Inventories of work in progress and finished goods	49.45	229.39	17.77	278.84	(114.41)
	Employee Benefit Expenses	741.78	694.65	705.79	1,436.43	1,274.23
	Finance Costs	80.42	76.22	72.42	156.64	153.31
	Depreciation and Amortization Expenses	204.41	164.41	111.35	368.82	209.15
	Other Expenses	296.02	303.95	330.26	599.96	547.57
	Total expenses	**3,899.81**	**3,455.12**	**3,975.75**	**7,354.93**	**7,191.01**
5	**Profit/(Loss) before Exceptional and Extraordinary Item and Tax(3-4)**	**588.49**	**292.42**	**589.12**	**880.91**	**1,116.66**
6	Exceptional Item	**0.44**		6.05	0.44	5.10
7	**Profit/(Loss) before Extraordinary Item and Tax (5-6)**	**588.94**	**292.42**	**595.17**	**881.35**	**1,121.76**
8	Extraordinary Item					
9	**Profit/(Loss) before Tax (7-8)**	**588.94**	**292.42**	**595.17**	**881.35**	**1,121.76**
10	Tax Expenses					
	- Current Tax	148.75	31.73	206.56	180.48	339.10
	- Deferred Tax	10.29	40.10	(46.41)	50.39	(49.90)
	- Short/(excess) provision of Tax	-	0.03	-	0.03	
		159.04	71.86	160.15	230.90	289.20
11	**Profit/(Loss) for the period (9-10)**	**429.90**	**220.56**	**435.02**	**650.45**	**832.56**
12	Earnings Per Share (Face Value per Share Rs.10 each) (Refer note no.6)					
	(a) Basic (In Rs.) (not annulised)	5.27	2.70	5.33	7.97	10.20
	(b) Diluted (In Rs.) (not annulised)	5.27	2.70	5.33	7.97	10.20

Notes on Financial Results

1. The above results which are published in accordance with Regulations 33 of SEBI (Listing Obligation & Disclosure Requirements), 2015 have been reviewed by the Management and approved by the Board of Directors at their respective meeting held on May 24, 2025. The Financial results have been prepared in accordance with the Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Rule 7 of Companies (Account) Rules 2014 by the Ministry of Corporate Affairs and amendments thereof.
2. The Statutory Auditors of the Company have carried out Limited Review of the audited Result for Half Year ended 31/03/2025
3. As per Ministry of Corporate Affairs Notification dated February 16, 2015. Companies whose securities are listed on SME Exchange as referred to In Chapter XB of the Securities and Exchange Board of India, (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adoption of Ind AS.
4. Current half year ended 31st March, 2025 figures have been calculated by us based on the the annual audited financial figures for the year ended 31st March, 2025 (Audited) and unaudited figures of the half year ended 30th September, 2024.
5. The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary.
6. There were no Extra-Ordinary items for the reporting period.
7. The balance appearing under the head Trade Payable, Loans and Advances, Other Current Liabilities are subject to confirmation and reconciliation and consequent adjustments, if any, will be accounted for in the year of confirmation and/or reconciliation

For Shri Balaji Valve Components Limited

Mr.Laxmikant Kole
Managing Director
DIN : 05110323

Place : Chakan, Pune 410501
Date :24 May, 2025

Shri Balaji Valve Components Ltd. PUNE - 410 501

Shri Balaji Valve Components Limited (Formerly known as Shri Balaji Valve Components Private Limited)
CIN: L29220PN2011PLC141370
Address: Plot No. PAP B-31, Phase -2, Chakan Industrial Area, Bhamboli, Khed, Pune 410501
Audited Statement of Cash Flow as at March 31, 2025

PARTICULARS		(Rs. In Lakhs) As at 31st March, 2025	(Rs. In Lakhs) As at 31st March, 2024
A) CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit before tax as per Statement of Profit & Loss		**881.35**	**1,121.76**
Adjustment for :			
Depreciation and amortization Expenses		368.82	209.15
Finance Cost		156.64	153.31
Interest Income		(38.98)	(9.63)
Rent Income		(0.48)	(0.48)
Effect on exchange rate change		(58.49)	(14.79)
Profit on Sale of Assets		(0.44)	(5.10)
Adjustment to reserve		0.11	(5.06)
Operating profit before working capital changes		**1,308.53**	**1,449.16**
Changes in Working Capital			
(Increase)/Decrease in Trade Receivables		582.37	(1,251.98)
(Increase)/Decrease in Inventory		419.72	(360.58)
(Increase)/Decrease in Other Current & Non Current Assets		532.42	(266.90)
Increase/(Decrease) in Trade Payables		(508.12)	106.93
Increase/(Decrease) in Other Non Current/Current Liabilities		17.73	20.33
Cash generated from operations		**2,352.64**	**(303.05)**
Less:- Income Taxes paid (Net)		233.92	228.55
Net cash flow from operating activities	**Sub total**	**2,118.72**	**(531.60)**
B) CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Property, Plant and Equipment including of CWIP		(1,125.15)	(914.33)
Sale of Property, Plant and Equipment		0.94	12.00
Advance for Purchase of Capital Assets		(311.25)	(294.76)
Interest Income		38.98	9.63
Rent Received		0.48	0.48
Net cash flow from investing activities	**Subtotal B**	**(1,396.00)**	**(1,186.98)**
C) CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from Issue of Share Capital		-	2,160.00
Net Proceeds/(Repayment) of Short Term Borrowings		(581.68)	(155.75)
Net Proceeds/(Repayment) of Long Term Borrowings		(99.64)	354.30
Finance Cost		(156.64)	(153.31)
Net cash flow from financing activities	**Subtotal C**	**(837.96)**	**2,205.23**
Net Increase/(Decrease) In Cash & Cash Equivalents	**Total (A+B+C)**	**(115.23)**	**486.66**
Cash equivalents at the beginning of the year		660.76	159.32
Exchange difference of foreign currency Cash and Cash equivalents		58.49	14.79
Cash equivalents at the end of the year		**604.02**	**660.76**

Note:- (1) Figures in Bracket shows Outflow/Deductions.
(2) The Cash flow statements has been prepared under the "Indirect Method" as set out in Accounting Standard -3 Cash Flow Statements

Balaji Valve Components Ltd. PUNE - 410 501

For Shri Balaji Valve Components Limited

Mr.Laxmikant Kole
Managing Director
DIN : 05110323

Place : Chakan, Pune 410501
Date :24 May, 2025

Shri Balaji Valve Components Ltd
(Formerly known as Shri Balaji Valve Components Pvt Ltd)
Manufacturing of Precision Machined & Valve Components.
CIN: L29220PN2011PLC141370 GST No: 27AAQCS6076B1Z2

Dated: 24-05-2025

CFO Certificate under Regulation 33(2)(a) of SEBI (LODR) Regulation, 2015

To,
The Board of Directors
Shri Balaji Valve Components Ltd

A. We have reviewed financial statement and cash flow statement of Shri Balaji Valve Components Ltd for the Year ended on 31st March, 2025 and to the best of our knowledge and belief:

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
2. These statements together present a true and fair view of the listed entity affairs are in compliance with existing accounting standards, applicable laws and regulations.

B. There are to the best of our knowledge and belief no transaction entered into by the listed entity. During the year ended 31.03.2025 which is fraudulent, illegal or violate of Company's code of conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of internal control systems of the Company pertaining to Financial Reporting and they have disclosed to the Auditor's and the Audit Committee, deficiencies in the design or operation of internal controls, if any, of which we are aware and the steps we have taken or proposes to take to rectify these deficiencies.

D. We have indicated to the Auditor and the Audit Committee:

I. That there are no significant changes in internal control over financial reporting during the year;

II. That there are no significant changes in accounting policies during the year; subject to changes in the same and that the same have been disclosed in the Notes to the Financial statement and

III. That there are no instances of significant fraud of which we become aware and the involvement there in, if any of the Management or an employee having significant role in the company's internal control system over Financial Reporting.

Shri Balaji Valve Components Ltd. PUNE-410 501

SHRINIVAS LAXMIKANT KOLE
Whole Time Director & CFO
DIN:- 10119216

Registered office
Plot No: PAP B 31, Chakan MIDC,
Phase-2, Bhamboli, Tal. Khed
Pune- 410501, Maharashtra, India.

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