

# EAST INDIA DRUMS & BARRELS MFG. LTD

(An ISO 9001: 2015, 14001: 2015, 45001: 2018 Certified Company)

CIN: L28920MH1981PLC023972

Registered Office : 2nd Floor, Pushp Vinod - 2, A-Wing, Soniwadi, S.V. Road, Borivali (W), Mumbai -400 092.



**EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED**  
**UNAUDITED FINANCIAL RESULTS**  
**FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2024**

Rs. in Lakhs

**Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September 2024**

Sr.No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	<b>Income</b>						
I	Revenue from Operations	8298.76	5633.92	0.00	13932.68	0.00	0.00
II	Other Income	23.61	7.78	0.63	31.40	1.83	2.64
III	<b>Total Income</b>	<b>8322.37</b>	<b>5641.70</b>	<b>0.63</b>	<b>13964.07</b>	<b>1.83</b>	<b>2.64</b>
2	<b>Expenses</b>						
	a. Cost of Materials Consumed	6324.50	4374.08	0.00	10698.58	0.00	0.00
	b. Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c. Change in inventories of finished goods, work in progress & stock in trade	(26.33)	(33.35)	0.00	(59.68)	0.00	0.00
	d. Employee benefit expenses	421.85	374.26	0.00	796.11	0.00	2.73
	e. Finance Cost	176.13	177.74	0.00	353.87	0.00	0.01
	f. Depreciation & amortisation expense	112.28	53.89	0.88	166.16	1.75	3.50
	g. Other expenditure	1126.41	608.19	3.85	1734.60	18.81	34.36
IV	<b>Total Expenses</b>	<b>8134.84</b>	<b>5554.81</b>	<b>4.73</b>	<b>13689.65</b>	<b>20.57</b>	<b>40.61</b>
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	187.53	86.89	(4.10)	274.42	(18.74)	(37.96)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	1489.43
VII	Profit/(loss) before Tax (V-VI)	187.53	86.89	(4.10)	274.42	(18.74)	1451.47
VIII	<b>Tax Expense</b>						
	a) Current Tax	39.06	5.30	0.00	44.36	0.00	0.00
	b) Deferred Tax	54.50	0.00	0.00	54.50	0.00	0.00
IX	Profit/(Loss) for the period from Continuing Operations (VII-VIII)	93.97	81.59	(4.10)	175.56	(18.74)	1451.47
X	Profit/(Loss) from discontinued operations before tax	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	93.97	81.59	(4.10)	175.56	(18.74)	1451.47
XIV	<b>Other Comprehensive Income</b>						
	A (i) Items that will not be reclassified to profit or loss	1.37	0.22	0.65	1.59	0.10	(0.37)
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income Tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>95.34</b>	<b>81.81</b>	<b>(3.45)</b>	<b>177.15</b>	<b>(18.65)</b>	<b>1451.10</b>



**FACTORY ADDRESS:**

**Daman Plant:** Survey No. 260/2, 260/3 & 260/5 Village Bhimpore, Bhimpore Char Rasta, Daman Union Territory, India - Pin 396 210.

**Sonipat Plant:** No. 124, Khata No 147 Khasra, killa No. 8/2/2, 3/2 Village Johsi Jat, Bhalgarh Road, Tehsil Rai, Dist. Sonipat Haryana, India. Pin - 131 001.

**Karjat Plant:** Survey No. 18/5/A/(2), 18/5/B(1), 21/1(P), 21/10,21/12, Anjap, Karjat - Taluka, Raigad, Maharashtra, 410 101.

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XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (in ₹)	0.64	0.55	(0.02)	1.19	(0.08)	6.49
	(2) Diluted (in ₹)	0.64	0.55	(0.02)	1.19	(0.08)	6.49
XVII	Earnings per equity Share (for discontinued operation):						
	(1) Basic (in ₹)	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted (in ₹)	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earnings per equity Share (for discontinued & continuing operations):						
	(1) Basic (in ₹)	0.64	0.55	(0.02)	1.19	(0.08)	6.49
	(2) Diluted (in ₹)	0.64	0.55	(0.02)	1.19	(0.08)	6.49

#### Notes:

- As per the Hon'ble National Company Law Tribunal ("NCLT"), Mumbai Bench, vide its order dated 2nd May, 2023 ("NCLT Order") approved the Resolution Plan submitted by the East India Drums & Barrels Manufacturing Pvt. Ltd. The eligibility of East India Drums and Barrels Manufacturing Private Limited as the Successful Resolution Applicant as all payment are being made as per the Resolution Plan. Accordingly, East India Drums and Barrels Manufacturing Private Limited are merged with Precision Containeurs Limited as Reverse Merger with effect from 01st April, 2024, now know as East India Drums and Barrels Manufacturing Limited.
- The above Unaudited standalone financial results of the Company for the quarter & half year ended September 30, 2024 have been reviewed by the Audit Committee on 12th November, 2024 and thereafter approved by the Board of Directors at their meeting held on 12th November, 2024.
- The Unaudited standalone financial results of the Company for the Quarter & Half Year ended September 30, 2024 have been prepared in accordance with the Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with the Companies (India Accounting Standards) Rules, 2015, as amended.
- Investor Complaints lying pending as on 01-07-24 - NIL
- Investor Complaints Received during the quarter - NIL
- Investor Complaints disposed off during the quarter - Nil
- Investor Complaints lying unsolved as on 30.09.2024 - NIL
- The Company has adopted Ind AS 116 "Leases" effective April 01, 2019, using modified retrospective method. The Company has applied the standard to all its leases with the cumulative impact recognized on the date of initial application i.e. April 01, 2019.
- The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Half year ended 30th September 2024.
- The figures of the previous periods have been regrouped wherever necessary to conform to the current period

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED  
(Formerly known as Precision Containeurs Ltd.)

  
Mr. Madhav Jayesh Valia  
Director  
(DIN:03381853)

Date: 12-11-2024  
Place: Mumbai

  
Mrs. Madhu Nitin Kanadia  
Director  
(DIN:07049292)



#### FACTORY ADDRESS:

**Daman Plant:** Survey No.260/2, 260/3 & 260/5 Village Bhipore, Bhipore Char Rasta, Daman Union Territory, India - Pin 396 210.

**Sonipat Plant:** No. 124, Khata No 147 Khasra, killa No. 8/2/2, 3/2 Village Johsi Jat, Bhalgarh Road, Tehsil Rai, Dist. Sonipat Haryana, India. Pin - 131 001.

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EAST INDIA DRUMS & BARRELS MANUFACTURING LIMITED							
Statement of Standalone Unaudited Financial Results for the Quarter & Half Year Ended 30th September ,2024							
S.No	Particulars	Quarter ended	Quarter ended	Quarter ended	Half Year ended	Half Year ended	Year ended
		30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
		Rs. in Lakhs					
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total revenue from Operations	8298.76	5633.92	0.00	13932.68	0.00	0.00
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	187.53	86.89	(4.10)	274.42	(18.74)	(37.96)
3	Net Profit/(Loss) for the period before Tax,(after Exceptional )	187.53	86.89	(4.10)	274.42	(18.74)	1,451.47
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	93.97	81.59	(4.10)	175.56	(18.74)	1,451.47
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	95.34	81.81	(3.45)	177.15	(18.65)	1,451.10
6	Equity Share capital (Face Value of Rs. 10 each)	1477.42	1477.42	2238.12	1477.42	2238.12	77.42
7	Other Equity	252.71	3.41	(4,235.01)	252.71	(4,235.01)	(604.52)
8	Earning per share (of Rs.10/- each) (not annualized)						
	1. Basic	0.64	0.55	(0.02)	1.19	(0.08)	6.49
	2. Diluted	0.64	0.55	(0.02)	1.19	(0.08)	6.49

Notes:


a) The Financial Results have been reviewed and approved by the Board of Directors at its meeting held on 12th November 2024.


b) The above is an extract of the detailed format of Quarterly & Half yearly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly & Half yearly Financial Results are available on the websites ([www.bseindia.com](http://www.bseindia.com) and Company's Website ([www.eidb.in](http://www.eidb.in)))

Place : Mumbai

Date : 12th November 2024

FOR EAST INDIA DRUMS & BARRELS MANUFACTURING LTD.

  
Madhav Jayesh Valia  
Director  
(DIN:03381853)

  
Mrs. Madhu Nitin Kanadia  
Director  
(DIN:07049292)



**FACTORY ADDRESS:**

**Daman Plant:** Survey No.260/2, 260/3 & 260/5 Village Bhipore, Bhipore Char Rasta, Daman Union Territory, India - Pin 396 210.

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**UNAUDITED STANDLONE BALANCE SHEET AS AT 30TH SEPTEMBER 2024**

Amount in Lakhs

Particulars		As at 30-09-2024 Unaudited	As at 31-03-2024 Audited
<b>Assets</b>			
<b>1</b>	<b>Non-Current Assets</b>		
	Property ,Plant & Equipment	3,590.63	1.21
	Capital Work in Progress	-	-
	Investment Property	-	17.51
	Goodwill	-	-
	Other Intangible Assets	2.00	-
	Intangible Assets under development	-	-
	Biological Assets other than bearer plants	-	-
	Investments accounted for using equity method	-	-
		-	-
	<b>Non-current financial Assets</b>		
	Non-current investments	5.43	3.61
	Trade receivables, non current	-	-
	Loans , non-current	-	0.07
	Other non-current financial assets	-	-
	<b>Total non-current financial assets</b>	<b>5.43</b>	<b>3.68</b>
	Deferred tax assets (net)	-	-
	Other non-current assets	6.03	-
	<b>Total non-current assets</b>	<b>3,604.09</b>	<b>22.40</b>
<b>2</b>	<b>Current Assets</b>		
	Inventories	894.51	-
	Current financial asset	-	-
	Current investments	61.78	-
	Trade receivables, current	3,956.32	-
	Cash and cash equivalents	148.96	1.92
	Bank balance other than cash and cash equivalents	401.92	0.89
	Loans ,current	1,368.30	62.30
	Other current financial assets	2,268.70	-
	<b>Total current financial assets</b>	<b>8,205.99</b>	<b>65.11</b>
	Current tax assets (net)	-	0.24
	Other current assets	165.63	10.20
	<b>Total current assets</b>	<b>9,266.13</b>	<b>75.55</b>
<b>3</b>	Non-current assets classified as held for sale	-	-
<b>4</b>	Regulatory deferral account debit balances and related deferred tax assets	-	-
	<b>Total assets</b>	<b>12,870.21</b>	<b>97.95</b>
<b>Equity and Liabilities</b>			
<b>1</b>	<b>Equity</b>		
	<b>Equity attributable to owners of parent</b>		
	Equity Share Capital	1,477.42	77.42
	Other Equity	252.71	(604.52)
	<b>Total Equity attributable to owners of parent</b>	<b>1,730.14</b>	<b>(527.10)</b>
	Non controlling interest	-	-
	<b>Total equity</b>	<b>1,730.14</b>	<b>(527.10)</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Non-current financial liabilities</b>		
	Borrowings , non-current	2,315.11	-
	Trade payables ,non-current	-	-
	Other non-current financial liabilities	-	-
	<b>Total non-current financial liabilities</b>	<b>2,315.11</b>	<b>-</b>
	Provisions ,non-current	154.19	-
	Deferred tax liabilities (net)	65.78	-
	Deferred Governments grants , non-current	-	-
	Other non-current liabilities	241.05	-
	<b>Total non-current liabilities</b>	<b>2,776.12</b>	<b>-</b>
	<b>Current liabilities</b>		
	Current financial liabilities		



	Borrowings ,current	3,301.12	71.65
	Trade payables ,current	-	-
	Total Outstanding dues of Micro & Small Enterprises	401.08	1.24
	Total Outstanding dues of other than Micro & Small Enterprises	4,434.74	0.82
	Other current financial liabilities	-	0.83
	<b>Total current financial liabilities</b>	<b>8,136.94</b>	<b>74.55</b>
	Other current liabilities	163.35	550.50
	Provisions ,current	63.36	-
	Current tax liabilities (Net)	0.30	-
	Deferred Governments grants ,current	-	-
	<b>Total current liabilities</b>	<b>8,363.95</b>	<b>625.05</b>
3	Liabilities directly associated with assets in disposal group classified as held for sale	-	-
4	Regulatory deferral account credit balances and related deferred tax liability	-	-
	<b>Total liabilities</b>	<b>11,140.08</b>	<b>625.04</b>
	<b>Total equity and liabilities</b>	<b>12,870.22</b>	<b>97.95</b>

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

*Jol*  
Mr. Madhav Jayesh Valia  
Director  
(DIN:03381853)

*Maellu*  
Mrs. Madhu Nitin kanadia  
Director  
(DIN:07049292)

Date: 12-11-2024  
Place: Mumbai



Particulars	For the year ended 30 September, 2024		For the year ended 31 March, 2024	
	Amount In Lakhs	Amount In Lakhs	Amount In Lakhs	Amount In Lakhs
<b>A. Cash flow from operating activities</b>				
Net Profit / (Loss) before extraordinary items and tax		274.42		1,826.52
<u>Adjustments for:</u>				
Depreciation and amortisation	166.16		219.05	
(Profit) / loss on sale / write off of assets	14.09		0.00	
Rent Income			(2.40)	
Finance costs	353.87		666.36	
Interest income	15.26		51.31	
Exceptional Items			(1,489.43)	
	549.39	549.39	(555.10)	(555.10)
Operating profit / (loss) before working capital changes		823.81		1,271.42
<u>Changes in working capital:</u>				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	28.28		(80.61)	
Trade receivables	(274.66)		(735.88)	
Current Investment	-		25.68	
Short-term loans and advances	1,153.18		(1,928.18)	
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(257.85)		1,264.20	
Short Term Provisions	23.61		(20.59)	
Other current liabilities	(531.99)		19.77	
Short Term Borrowings	252.20		1,436.38	
Long Term Provisions	(1.12)		44.89	
Other Long Term Liabilities	241.05			
Long-term borrowings	(285.18)		763.38	
	347.51	347.51	789.04	789.04
Cash flow from extraordinary items		1,171.32		2,060.46
Cash generated from operations		1,171.32		2,060.46
Net income tax (paid) / refunds		(98.86)		(81.99)
<b>Net cash flow from / (used in) operating activities (A)</b>		1,072.46		1,978.47
<b>B. Cash flow from investing activities</b>				
Capital expenditure on fixed assets, including capital advances	(645.59)		(1,668.67)	
Proceeds from sale of fixed assets	58.23		0.00	
Rent Received			2.40	
Proceeds from sale of shares	-		-	
Other non-current assets	2.08		4.02	
Other non-current investment	(1.81)		-	
Current investments not considered as Cash and cash equivalents				
- Purchased	-		-	
Deferred Tax	0.24		-	
Interest received				
- Others	(15.26)		(51.31)	
Written back of loans			1,489.43	
Written back of Investment			0.05	
Written back of Fixed Deposit			0.05	
loans and advances refunded	-		-	
loans and advances placed	-		-	
	(602.11)	(602.11)	(224.03)	(224.03)
Cash flow from extraordinary items		-		-
		(602.11)		(224.03)
Net income tax (paid) / refunds		-		-
<b>Net cash flow from / (used in) investing activities (B)</b>		(602.11)		(224.03)
<b>C. Cash flow from financing activities</b>				
Proceeds from issue of Equity Shares	0.00		-	
Proceeds from issue of preference shares			-	
Proceeds from long-term borrowings			-	
Repayment of long-term borrowings	-		-	
Change in Financial Assets			0.89	
Net increase / (decrease) in working capital borrowings	-		-	
Proceeds from other short-term borrowings	-		(1,372.20)	
Repayment of other short-term borrowings	-		-	
Finance cost	(353.87)		(666.36)	
Dividends Payable	-		-	
Deferred Tax Liability	54.50		8.64	
	(299.37)	(299.37)	(2,029.04)	(2,029.04)
<b>Net cash flow from / (used in) financing activities (C)</b>		(299.37)		(2,029.04)



Net increase / (decrease) in Cash and cash equivalents (A+B+C)	170.98	(274.60)
Cash and cash equivalents at the beginning of the year	379.91	654.50
<b>Cash and cash equivalents at the end of the year</b>	<b>550.89</b>	<b>379.91</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>		
Cash and cash equivalents as per Balance Sheet (Refer Note 19)	550.88	379.91
Net Cash and cash equivalents (as defined in AS 3 Cash Flow Statements) included in Note 19	<b>550.88</b>	<b>379.91</b>
<b>Cash and cash equivalents at the end of the year *</b>	<b>550.88</b>	<b>379.91</b>
* Comprises:		
(a) Cash on hand	60.56	34.64
(b) Cheques, drafts on hand	-	-
(c) Balances with banks		
(i) In current accounts	88.40	20.84
(ii) In Other accounts	401.92	324.43
(iii) In deposit accounts with original maturity of less than 3 months		
	<b>550.88</b>	<b>379.91</b>

In terms of our report attached

For **DHIRAJ & DHEERAJ**  
Chartered Accountants  
FRN NO. 102454W

Shailendra Dadhich  
Partner  
Membership No. 425098  
UDIN: **24425098 B KENT 1782**

Place: Mumbai  
Date: 12/11/2024



For and on behalf of the Board of Directors  
East India Drums & Barrels Manufacturing Private Limited

*JVL*  
Madhav Jayesh Valia  
Director  
(DIN:03381853)

*Maethu*  
Mrs. Madhu Nitin Kanadia  
Director  
(DIN:07049292)





**DHIRAJ & DHEERAJ**  
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report for the quarter and half year ended September 30, 2024, unaudited financial results of the Company pursuant to Regulations 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended.

Review Report to  
The Board of Directors  
East India Drums and Barrels Manufacturing Limited

1. We have reviewed the accompanying special purpose statement of unaudited financial results of **East India Drums and Barrels Manufacturing Limited**, for the quarter and half year ended September 30, 2024 (the "Statement") prepared by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulation").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statements for the quarter and half year ended September 30, 2024 has not been prepared, in all material respects, in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India or that it contains any material misstatement.

For Dhiraj & Dheeraj  
Chartered Accountants  
ICAI Firm Registration Number: 102454W

  
CA Shailendra Dadhich  
Partner  
Membership No. 425098  
UDIN: 24425098BKEIVT4782  
Place: Mumbai  
Date: November 12, 2024

