EAST INDIA DRUMS & BARRELS MFG. LTD

(formerly Known As Precision Containeurs Limited)
(An ISO 9001 : 2015, 14001 : 2015, 45001 : 2018 Certified Company)
CIN: L28920MH1981PLC023972
Registered Office : 201, A Wing, Jwala Estate, Pushpa Vinod-2, Soni Wadi, S.V. Road, Borivali (W), Mumbai - 400 092

February 12, 2025

The Listing Manager
Bombay Stock Exchange Ltd,
Phiroze Jeejeebhoy Towers, Dalal Street,
Mumbai – 400 001

Scrip Code: 523874

Sub: **Outcome of Board Meeting.**
Ref: **Regulation 29 of SEBI (Listing Obligations & Disclosure Requirements), 2015.**

Dear Sir/Ma'am,

With reference to our letters dated February 05, 2025, we wish to inform you that the Board Meeting held today i.e. Wednesday, February 12, 2025, has considered and approved the following:

1. The Unaudited financial results for the 3rd Quarter and Nine Months ended December 31st, 2024.
2. The Limited Review Report given by the Statutory Auditors, M/s. Dhiraj & Dheeraj for the Unaudited Financial Results for 3rd Quarter and Nine Months ended December 31st, 2024.
3. Noted Statutory Compliance for the 3rd Quarter and Nine Months ended December 31, 2024.

Dividend was **NOT** approved by the Board.
The Meeting of the Board of Directors' commenced at 3.30 PM and concluded at 05:00 PM

Request you to please take note of the same.

Thanking you,

Yours faithfully,
For **EAST INDIA DRUMS AND BARRELS MANUFACTURING LTD.**
(Formerly known as Precision Containeurs Ltd.)

EAST INDIA DRUMS & BARRELS MFG. LTD. MUMBAI

MADHAV VALIA
Managing director
DIN: 03381853

DHIRAJ & DHEERAJ
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report for the quarter and nine months ended December 31, 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 nine months ended December 31, 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 quarter and nine months ended December 31, 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

Shailendra

DHIRAJ & DHEERAJ
MUMBAI
FRN : 102454W
CHARTERED ACCOUNTANTS

CA Shailendra Dadhich
Partner
Membership No. 425098
UDIN: 25425098BMJQHH7483
Place: Mumbai
Date: 12th February, 2025

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Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31st December, 2024

Rs. in Lakhs (except EPS)

S.No	Particulars	Quarter ended 31-12-2024	Quarter ended 30-09-2024	Quarter ended 31-12-2023	Nine Months ended 31-12-2024	Nine Months ended 31-12-2023	Year ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total revenue from Operations	6621.33	8298.76	0.00	20554.01	0.00	0.00
2	Net Profit/(Loss) for the period (before Tax, Exceptional)	43.60	187.53	(5.43)	318.03	(24.17)	(37.96)
3	Net Profit/(Loss) for the period before Tax,(after Exceptional)	43.60	187.53	(5.43)	318.03	(24.17)	1,451.47
4	Net Profit/(Loss) for the period after Tax (after Exceptional)	96.90	93.97	(5.43)	272.46	(24.17)	1,451.47
5	Total Comprehensive income for the period (comprising Profit/(Loss) for the period (after Tax) and other Comprehensive Income (after tax)	98.48	95.34	(4.12)	275.63	(22.76)	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	350.98	252.71	(4,239.12)	350.98	(4,239.12)	(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 of at its meeting held on 12th February 2025.

b) The above is an extract of the detailed format of Quarterly & Nine months 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 & nine months Financial Results are available on the websites of Bombay Stock Exchange **www.bseindia.com** and Company's Website i.e. **www.eidb.in.**

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

Place : Mumbai
Date : 12th February 2025

Madhav Valia
Director
(DIN:03381853)

EAST INDIA DRUMS & BARRELS MFG LTD MUMBAI

DHIRAJ & DHEERAJ MUMBAI FRN: 102430W CHARTERED ACCOUNTANTS

FACTORY ADDRESS:
Daman Plant: Survey No.260/2, 260/3 & 260/5 Village Bhimpore, Bhimpore Char Rasta, Daman Union Teritory, 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.
www.eidb.in mktg@eidb.in 96489 96489

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EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

UNAUDITED FINANCIAL RESULTS

FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER 2024

Rs. in Lakhs (Except EPS)

Part I -Statement of Standalone Unaudited Financial Results for the Quarter & Nine Months Ended 31st December, 2024

Sr.No.	Particulars	Quarter ended 31-12-2024	Quarter ended 30-09-2024	Quarter ended 31-12-2023	Nine Months ended 31-12-2024	Nine Months ended 31-12-2023	Year ended 31-03-2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Income						
I	Revenue from Operations	6621.33	8298.76	0.00	20554.01	0.00	0.00
II	Other Income	34.31	23.61	0.62	65.71	2.44	2.64
III	**Total Income**	6655.64	8322.37	0.62	20619.71	2.44	2.64
2	Expenses						
	a. Cost of Materials Consumed	5148.32	6324.50	0.00	15846.90	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.	5.68	(26.33)	0.00	(54.00)	0.00	0.00
	d. Employee benefit expenses	384.31	421.85	0.00	1180.42	0.00	2.73
	e. Finance Cost	173.66	176.13	0.01	527.54	0.01	0.01
	f. Depreciation & amortisation expense	86.39	112.28	0.88	252.55	2.63	3.50
	g. Other expenditure	813.68	1126.41	5.16	2548.28	23.97	34.36
IV	**Total Expenses**	6612.04	8134.84	6.04	20301.69	26.61	40.61
V	Profit/(loss) before Exceptional Items & Tax (III -IV)	43.60	187.53	(5.43)	318.03	(24.17)	(37.96)
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	1489.43
VII	Profit/(loss) before Tax (V-VI)	43.60	187.53	(5.43)	318.03	(24.17)	1451.47
VIII	**Tax Expense**						
	a) Current Tax	22.00	39.06	0.00	66.36	0.00	0.00
	b) Deferred Tax	(75.29)	54.50	0.00	(20.79)	0.00	0.00
IX	Profit/(Loss) for the period from Continuing Operations (VII-VII)	96.90	93.97	(5.43)	272.46	(24.17)	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)	96.90	93.97	(5.43)	272.46	(24.17)	1451.47
XIV	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	1.59	1.37	1.31	3.17	1.41	(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	Total Comprehensive Income for the period (XIII+XIV)	98.48	95.34	(4.12)	275.63	(22.76)	1451.10
XVI	Earnings per equity Share (for continuing operation):						
	(1) Basic (in ₹)	0.66	0.64	(0.02)	1.84	(0.11)	6.49
	(2) Diluted (in ₹)	0.66	0.64	(0.02)	1.84	(0.11)	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						
	(1) Basic (in ₹)	0.66	0.64	(0.02)	1.84	(0.11)	6.49
	(2) Diluted (in ₹)	0.66	0.64	(0.02)	1.84	(0.11)	6.49

Notes:

1. 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.

2.The above Unaudited standalone financial results of the Company for the quarter & nine months ended December 31, 2024 have been reviewed by the Audit Committee on 12th February, 2025 and thereafter approved by the Board of Directors at their meeting held on 12th February, 2025.

3.The Unaudited standalone financial results of the Company for the Quarter & Nine Months ended December 31, 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.

4. Investor Complaints lying pending as on 01-10-24 - NIL
5.Investor Complaints Received during the quarter - NIL
6. Investor Complaints disposed off during the quarter -Nil
7. Investor Complaints lying unsolved as on 31.12.2024 - NIL

8.The Statutory Auditor have submitted Limited Review Report on the above Unaudited Financial Results for Quarter & Nine months ended 31st December'2024.

9. The figures of the previous periods have been regrouped wherever necessary to conform to the current period presentation.

FOR EAST INDIA DRUMS AND BARRELS MANUFACTURING LIMITED

Mr. Madhav Jayesh Valia
Director
(DIN:03381853)

EAST INDIA DRUMS & BARRELS MFG. LTD. MUMBAI

DHIRAJ & DHEERAJ MUMBAI FRN: 102454A CHARTERED ACCOUNTANTS

Date: 12-02-2025

Place: Mumbai