

Date: 05-12-2024

Manager - Listing Compliance
National Stock Exchange of India Limited
'Exchange Plaza'. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

Dear Sir/Madam

Sub: Clarification for Financial results for the Quarter ended 30.09.2024

This letter has reference to the financial results submitted by the Company for the quarter and half year ended on 30/09/2024. please find our reply for the below mentioned remarks:

| S. No. | NSE's Remark | Company's reply/response |
|---------------|--|--|
| 1. | Machine Readable Form / Legible copy of Financial Results not submitted. | Please Find Annexed |
| 2. | Financial results submitted is not as per format prescribed by SEBI - EPS figures not matching in PDF and XBRL | We would like to submit that post submission of the financial results within stipulated time of 30 minutes after conclusion of the Board meeting, we have noticed a typo error in the results wherein the half yearly EPS figures as on 30/09/2024 was inadvertently mentioned as the EPS figures for the quarter ended September 30, 2024 also for both standalone and consolidated financial statements. We promptly rectified the error and re-submitted the financial results with corrected quarterly EPS figures on the same day of their declaration in the Board Meeting at 16:35 PM on October 29, 2024. |

You are requested to kindly consider our submissions and condone the inadvertent typo error which subsequently was corrected same day.

Thanking You,
for BCL Industries Limited

Ajeet Kumar Thakur
(Company Secretary & Compliance officer)
(ICSI M. Nos. FCS9091)

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024 (RS. IN LAKHS)

| PARTICULARS | | STANDALONE | | | | | |
|---|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | | Half Year Ended | | F.Y. Ended |
| | | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 (Audited) |
| Income | | | | | | | |
| REVENUE FROM OPERATIONS | 1 | 53090.34 | 47284.42 | 36630.18 | 100374.76 | 69930.23 | 169725.74 |
| OTHER INCOME | 2 | 209.74 | 177.87 | 232.78 | 387.61 | 414.54 | 811.33 |
| TOTAL INCOME (1+2) | 3 | 53300.08 | 47462.29 | 36862.96 | 100762.37 | 70344.77 | 170537.07 |
| EXPENSES | | | | | | | |
| a) Cost of materials consumed | | 35834.75 | 36002.26 | 25514.30 | 71837.01 | 49969.3 | 128235.26 |
| b) Purchases of stock-in-trade | | - | - | - | - | - | - |
| c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates | | 4827.47 | (1,338.52) | 1629.98 | 3,488.95 | 2,992.28 | (3,761.22) |
| d) Excise duty | | 2484.25 | 2284.82 | - | 4,769.07 | - | 7142.94 |
| e) Employee benefits expense | | 744.91 | 694.67 | 600.09 | 1439.58 | 1173.55 | 2390.16 |
| f) Finance costs | | 264.88 | 481.36 | 365.05 | 746.24 | 506.68 | 1280.04 |
| g) Depreciation and amortization expense | | 743.42 | 700.76 | 624.07 | 1444.18 | 1032.35 | 2390.26 |
| h) Other expenses | | 5640.73 | 6296.77 | 5939.49 | 11937.5 | 10493.27 | 22953.86 |
| TOTAL EXPENSES | 4 | 50540.41 | 45122.12 | 34672.98 | 95662.53 | 66167.43 | 160631.30 |
| PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4) | 5 | 2759.67 | 2340.17 | 2189.98 | 5099.84 | 4177.34 | 9905.77 |
| EXCEPTIONAL ITEMS (Refer Note 4) | 6 | - | - | - | - | - | - |
| PROFIT BEFORE TAX (5+6) | 7 | 2759.67 | 2340.17 | 2189.98 | 5099.84 | 4177.34 | 9905.77 |
| TAX EXPENSE | | | | | | | |
| a) Current Tax | | (600.00) | (550.00) | (550.00) | (1,150.00) | (1,050.00) | (2,000.00) |
| b) Deferred Tax | | (58.08) | (94.08) | (356.35) | (152.16) | (323.81) | (432.50) |
| c) Income Tax of Earlier Year | | - | - | - | - | - | (130.33) |
| TOTAL TAX | 8 | (658.08) | (644.08) | (906.35) | (1,302.16) | (1,373.81) | (2,562.83) |
| PROFIT FOR THE YEAR / PERIOD (7-8) | 9 | 2101.59 | 1696.09 | 1283.63 | 3797.68 | 2,803.53 | 7,342.94 |
| SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES | 10 | - | - | - | - | - | - |
| PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10) | 11 | 2101.59 | 1696.09 | 1283.63 | 3797.68 | 2803.53 | 7342.94 |
| OTHER COMPREHENSIVE INCOME | | | | | | | |
| A (i) Items that will not be reclassified to profit or loss | | 98.71 | - | 293.73 | 98.71 | 293.73 | 308.36 |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | (24.85) | - | (60.45) | (24.85) | (60.45) | (60.45) |
| B (i) Items that will be reclassified to profit or loss | | - | - | - | - | - | - |
| (ii) Income tax relating to items that will be reclassified to profit or loss | | - | - | - | - | - | - |
| OTHER COMPREHENSIVE INCOME | 12 | 73.86 | - | 233.28 | 73.86 | 233.28 | 247.91 |
| TOTAL COMPREHENSIVE INCOME (11+12) | 13 | 2175.45 | 1696.09 | 1516.91 | 3871.54 | 3036.81 | 7590.85 |
| PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO : | | | | | | | |
| OWNERS OF THE PARENT | | 2,175.45 | 1,696.09 | 1,516.91 | 3,871.54 | 3,036.81 | 7,342.94 |
| NON-CONTROLLING INTERESTS | | - | - | - | - | - | - |
| Other Comprehensive Income Attributable to: | | | | | | | |
| i) Owner of the company | | - | - | - | - | - | 247.91 |
| ii) Non Controlling Interest | | - | - | - | - | - | - |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO : | | 2,175.45 | 1,696.09 | 1,516.91 | 3,871.54 | 3,036.81 | 7,590.85 |
| OWNERS OF THE PARENT | | 2,175.45 | 1,696.09 | 1,516.91 | 3,871.54 | 3,036.81 | 7,590.85 |
| NON-CONTROLLING INTERESTS | | - | - | - | - | - | - |
| PAID UP EQUITY SHARE CAPITAL | 14 | 2951.63 | 2951.63 | 2535.70 | 2951.63 | 2535.70 | 2723.50 |
| (Face Value of Rs. 1/- Each Per Share) | | | | | | | |
| OTHER EQUITY | 15 | 70715.87 | 69278.31 | 52708.28 | 70715.87 | 52708.28 | 61650.76 |
| EARNINGS PER SHARE (not annualised): | 16 | | | | | | |
| (a) Basic (Rs.) | | 0.71 | 0.61 | 0.52 | 1.32 | 1.15 | 2.89 |
| (b) Diluted (Rs.) | | 0.71 | 0.61 | 0.50 | 1.32 | 1.10 | 2.80 |

NOTES:

The above Unaudited Standalone Financial Results, Segment Results, Statement of Assets and Liabilities and Cash Flow Statement have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 29.10.2024 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended September 30, 2024, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended has been carried out by the Statutory Auditors.

The financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') prescribed under Section 133 of Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Listing Obligations and Disclosure requirement) Regulation 2015 as amended.

Figure for the previous year/ period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.

Limited Review

The Limited Review, as required under Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the Quarter and half year ended 30th September, 2024 which needs to be explained.

For and on behalf of the Board of Directors

Dated : 29th October, 2024
Place : Bathinda

(RAJINDER MITTAL)
Managing Director



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024

| PARTICULARS | | CONSOLIDATED | | | | | |
|---|-----------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | | Half Year Ended | | F.Y. Ended |
| | | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 (Audited) |
| Income | | | | | | | |
| REVENUE FROM OPERATIONS | 1 | 74612.46 | 65851.21 | 48070.99 | 140463.67 | 90937.80 | 220062.01 |
| OTHER INCOME | 2 | 227.62 | 178.53 | 202.34 | 406.15 | 383.24 | 789.28 |
| TOTAL INCOME (1+2) | 3 | 74840.08 | 66029.74 | 48273.33 | 140869.82 | 91321.04 | 220851.29 |
| EXPENSES | | | | | | | |
| a) Cost of materials consumed | | 51608.22 | 48497.10 | 32647.17 | 100105.32 | 64421.37 | 163150.66 |
| b) Purchases of stock-in-trade | | | | | | | |
| c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates | | 4936.52 | 338.32 | 2032.89 | 5274.84 | 1,933.28 | (4,133.30) |
| d) Excise duty | | 2484.25 | 2284.82 | - | 4,769.07 | - | 7142.94 |
| e) Employee benefits expense | | 1224.83 | 1128.12 | 912.92 | 2352.95 | 1806.47 | 3791.04 |
| f) Finance costs | | 647.58 | 1109.48 | 928.83 | 1757.06 | 1599.35 | 3306.54 |
| g) Depreciation and amortization expense | | 1146.88 | 1104.58 | 924.20 | 2251.46 | 1634.77 | 3598.26 |
| h) Other expenses | | 8863.64 | 8217.43 | 7794.47 | 17081.07 | 14144.15 | 30975.61 |
| TOTAL EXPENSES | 4 | 70911.92 | 62679.85 | 45240.48 | 133591.77 | 85539.39 | 207831.75 |
| PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4) | 5 | 3928.16 | 3349.89 | 3032.85 | 7278.05 | 5781.65 | 13019.54 |
| EXCEPTIONAL ITEMS | 6 | - | - | - | - | (51.07) | (51.07) |
| PROFIT BEFORE TAX (5+6) | 7 | 3928.16 | 3349.89 | 3032.85 | 7278.05 | 5730.58 | 12968.47 |
| TAX EXPENSE | 8 | | | | | | |
| a) Current Tax | | (600.00) | (550.00) | (550.00) | (1,150.00) | (1,050.00) | (2,000.00) |
| b) Deferred Tax | | (341.51) | (349.16) | (516.08) | (690.67) | (738.29) | (1,246.40) |
| c) Income Tax of Earlier Year | | | | | | | (130.33) |
| TOTAL TAX | 8 | (941.51) | (899.16) | (1,066.08) | (1,840.67) | (1,788.29) | (3,376.73) |
| PROFIT FOR THE YEAR / PERIOD (7-8) | 9 | 2986.65 | 2450.73 | 1966.77 | 5437.38 | 3,942.29 | 9,591.74 |
| SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES | 10 | - | - | - | - | - | - |
| PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10) | 11 | 2986.65 | 2450.73 | 1966.77 | 5437.38 | 3942.29 | 9591.74 |
| OTHER COMPREHENSIVE INCOME | | | | | | | |
| A (i) Items that will not be reclassified to profit or loss | | 98.71 | - | 293.73 | 98.71 | 293.73 | 316.50 |
| (ii) Income tax relating to items that will not be reclassified to profit or loss | | (24.85) | - | (60.45) | (24.85) | (60.45) | (60.45) |
| B (i) Items that will be reclassified to profit or loss | | - | - | - | - | - | - |
| (ii) Income tax relating to items that will be reclassified to profit or loss | | - | - | - | - | - | - |
| OTHER COMPREHENSIVE INCOME | 12 | 73.86 | - | 233.28 | 73.86 | 233.28 | 256.05 |
| TOTAL COMPREHENSIVE INCOME (11+12) | 13 | 3060.51 | 2450.73 | 2200.05 | 5511.24 | 4175.57 | 9847.79 |
| PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO : | | | | | | | |
| OWNERS OF THE PARENT | | 2,765.47 | 2,262.16 | 1,796.14 | 5,027.63 | 3,657.75 | 9029.67 |
| NON-CONTROLLING INTERESTS | | 221.18 | 188.57 | 170.63 | 409.75 | 284.54 | 562.07 |
| Other Comprehensive Income Attributable to: | | | | | | | |
| i) Owner of the company | | 73.86 | - | 233.28 | 73.86 | 233.28 | 254.02 |
| ii) Non Controlling Interest | | - | - | - | - | - | 2.04 |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO : | | | | | | | |
| OWNERS OF THE PARENT | | 2,839.33 | 2,262.16 | 2,029.42 | 5,101.49 | 3,891.03 | 9,283.68 |
| NON-CONTROLLING INTERESTS | | 221.18 | 188.57 | 170.63 | 409.75 | 284.54 | 564.11 |
| PAID UP EQUITY SHARE CAPITAL | 14 | 2951.63 | 2951.63 | 2535.70 | 2951.63 | 2535.70 | 2723.50 |
| (Face Value of Rs. 1/- Each Per Share) | | | | | | | |
| OTHER EQUITY | 15 | 72738.48 | 70637.05 | 54570.70 | 72738.48 | 54570.70 | 62443.42 |
| EARNINGS PER SHARE (not annualised): | 16 | | | | | | |
| (a) Basic (Rs.) | | 0.94 | 0.81 | 0.72 | 1.75 | 1.49 | 3.54 |
| (b) Diluted (Rs.) | | 0.94 | 0.81 | 0.70 | 1.75 | 1.44 | 3.43 |

NOTES:

The above Unaudited Consolidated Financial Results, Segment Results, Statement of Assets and Liabilities and Cash Flow Statement have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 29.10.2024 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended September 30, 2024, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended has been carried out by the Statutory Auditors.

The financial results have been prepared in accordance with Indian Accounting Standard ('Ind AS') prescribed under Section 133 of Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Listing Obligations and Disclosure requirement) Regulation 2015 as amended.

The Consolidated unaudited financial results of BCL Industries Ltd. includes financial results of its subsidiary company i.e. Svaksha Distillery Limited.
 (CIN : U74900WB2014PLC202126)

Figure for the previous year / period have been reclassified / regrouped wherever necessary to confirm to current year's classifications.

Limited Review

The Limited Review, as required under Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the Quarter and half year ended 30th September, 2024 which needs to be explained.

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
 Managing Director



Dated : 29th October, 2024
 Place : Bathinda

(RS. IN LAKHS)

| STATEMENT OF ASSETS AND LIABILITIES Particulars | | STANDALONE | | CONSOLIDATED | |
|--|---|---|--|---|--|
| | | As at 30th September, 2024 (Unaudited) | As at 31st March, 2024 (Audited) | As at 30th September, 2024 (Unaudited) | As at 31st March, 2024 (Audited) |
| A | ASSETS | | | | |
| 1 | NON-CURRENT ASSETS | | | | |
| | (a) Property, Plant and Equipment | 34508.07 | 35133.24 | 60473.16 | 61778.17 |
| | (b) Capital work-in-progress** | 2772.38 | 1083.61 | 3501.88 | 1272.78 |
| | (c) Right to Use | 103.03 | 104.85 | 103.03 | 104.85 |
| | (d) Investment Property | 2287.67 | 2253.41 | 2088.05 | 2144.04 |
| | (e) Intangible assets | 23.73 | 29.17 | 24.26 | 29.82 |
| | (f) Intangible assets under development | 32.47 | 24.29 | 32.47 | 24.29 |
| | (g) Financial Assets | | | | |
| | (i) Investments* | 6850.12 | 6751.41 | 1077.69 | 978.98 |
| | (ii) Loans | - | - | - | - |
| | (iii) Others | 0.30 | 29.91 | 497.94 | 459.95 |
| | (h) Deferred tax assets (net) | - | - | - | - |
| | (i) Income Tax Assets (Net) | - | - | - | - |
| | (j) Other non-current assets | 1298.69 | 288.94 | 1377.32 | 388.03 |
| | Non-Current Assets | 47876.46 | 45698.83 | 69175.80 | 67180.91 |
| 2 | CURRENT ASSETS | | | | |
| | (a) Inventories | 31610.60 | 34508.30 | 34928.81 | 38484.48 |
| | (b) Financial Assets | | | | |
| | (i) Investments | | | | |
| | (ii) Trade receivables | 9135.35 | 9323.48 | 12386.14 | 12165.86 |
| | (iii) Cash and cash equivalents | 825.45 | 206.91 | 831.85 | 214.28 |
| | (iv) Other Bank Balances | 1,004.24 | 354.93 | 1,009.51 | 360.03 |
| | (v) Loans | 4785.98 | 10913.29 | - | 0.00 |
| | (vi) Others | 1631.04 | 1,581.18 | 1815.22 | 1,581.47 |
| | (d) Other current assets | 12942.07 | 7162.62 | 14969.32 | 10084.68 |
| | (e) Assets Classified as Held For Sale | - | - | - | - |
| | Current Assets | 61934.73 | 64050.71 | 65940.85 | 62890.80 |
| | TOTAL ASSETS | 109811.19 | 109749.54 | 135116.65 | 130071.71 |
| B | EQUITY AND LIABILITIES | | | | |
| | EQUITY | | | | |
| | (a) Equity Share capital | 2951.63 | 2723.50 | 2951.63 | 2723.50 |
| | (b) Other Equity | 70715.87 | 61650.76 | 72738.48 | 62443.42 |
| | Attributable to the owners of the parent | 73667.50 | 64374.26 | 75690.11 | 65166.92 |
| | Non-controlling Interests | - | - | 2,597.95 | 2,188.20 |
| | Total Equity | 73667.50 | 64374.26 | 78288.06 | 67355.12 |
| | LIABILITIES | | | | |
| 1 | NON-CURRENT LIABILITIES | | | | |
| | (a) Financial Liabilities | | | | |
| | (i) Borrowings | 14060.48 | 14614.45 | 23587.26 | 24968.03 |
| | (ii) Lease Liabilities | 104.63 | 98.54 | 104.63 | 98.54 |
| | (ii) Other financial liabilities | 426.68 | 418.21 | 434.75 | 426.30 |
| | (b) Provisions | 304.36 | 268.35 | 328.93 | 286.92 |
| | (c) Deferred tax liabilities (Net) | 1826.29 | 1649.28 | 2879.76 | 2164.25 |
| | (d) Other non-current liabilities | - | - | - | - |
| | Non-Current Liabilities | 16722.44 | 17048.83 | 27335.33 | 27944.04 |
| 2 | CURRENT LIABILITIES | | | | |
| | (a) Financial Liabilities | | | | |
| | (i) Borrowings | 8160.14 | 18884.56 | 14023.35 | 22632.98 |
| | (ii) Lease Liabilities | 1.16 | 7.81 | 1.16 | 7.81 |
| | (iii) Trade payables | | | | |
| | Total Outstanding dues to Micro Enterprises and small Enterprises | 30.60 | 23.76 | 461.45 | 81.74 |
| | Total Outstanding dues to Creditor other than Micro Enterprises and small Enterprises | 9286.54 | 7875.59 | 12267.51 | 9467.37 |
| | (iv) Other financial liabilities | 648.68 | 793.96 | 865.15 | 1535.65 |
| | (b) Other current liabilities | 874.43 | 392.00 | 1520.14 | 729.41 |
| | (c) Provisions | 69.23 | 75.89 | 87.71 | 90.16 |
| | (d) Current Tax Liabilities (Net) | 350.47 | 272.88 | 266.79 | 227.43 |
| | Current Liabilities | 19421.25 | 28326.45 | 29493.26 | 34772.55 |
| | TOTAL LIABILITIES | 36143.69 | 45375.28 | 56828.59 | 62716.59 |
| | TOTAL EQUITY AND LIABILITIES | 109811.19 | 109749.54 | 135116.65 | 130071.71 |

For and on behalf of the Board of Directors

Dated : 29th October, 2024
Place : Bathinda


(RAJINDER MITTAL)
Mg. Director



STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

| Particulars | STANDALONE | | CONSOLIDATED | |
|--|--|--|--|--|
| | For the half year ended 30th September, 2024 | For the half year ended 30th September, 2023 | For the half year ended 30th September, 2024 | For the half year ended 30th September, 2023 |
| A Cash Flow From Operating Activities | | | | |
| Net Profit before taxation & Exceptional Items | 5,099.84 | 4177.34 | 7278.05 | 5,730.58 |
| Adjustment for | | | | |
| Depreciation & Amortisation | 1,444.18 | 1032.35 | 2251.46 | 1,634.77 |
| Prior period adjustments | - | - | - | - |
| Finance Cost | 746.24 | 506.68 | 1757.06 | 1,599.35 |
| Profit/ Loss on sale of asset | (16.92) | 14.87 | (18.87) | 17.07 |
| Rental Income & Rent IND AS | (331.29) | (284.23) | (331.29) | (284.23) |
| Expenses through R & S | - | - | - | - |
| Gurantee Income | - | (35.69) | - | - |
| Lease Rent IND AS | (4.46) | - | (4.46) | - |
| Gain on fair Valuation of Cirrent Investment | - | (1.02) | - | (1.02) |
| Acturial gain/(loss) on Defined Benefit Plan | - | - | - | - |
| Operating Profit before Working Capital Changes | 6937.59 | 5410.30 | 10931.95 | 8696.52 |
| Adjustment for | | | | |
| Trade & Other Receivables | (481.44) | (3,895.75) | (1,141.50) | (4,909.75) |
| Inventories | 2,897.70 | 4,013.14 | 3555.67 | 2115.95 |
| Trade Payable & Other Liabilities | 1,783.90 | (2,697.00) | 3,338.82 | (2,055.05) |
| Loans & Advances & other Assets | (6,789.20) | (2,131.35) | (5,873.93) | (3,898.70) |
| Cash Generated from Operations | 4,348.56 | 699.34 | 10,811.01 | (51.03) |
| Direct Tax Paid | (1,072.41) | (1,467.31) | (1,110.64) | (1,453.37) |
| Prior period items | - | - | 0 | - |
| Net Cash Flow from Operating Activities {A} | 3276.15 | (767.97) | 9700.37 | (1504.40) |
| B Cash Flow From Investing Activities | | | | |
| Purchase of Fixed Assets | (2,526.02) | (3,200.76) | (3,101.49) | (7,146.76) |
| Loan / Repayment to Subsidiary | 6,127.31 | (1,124.75) | - | - |
| Sale of Fixed Assets | - | - | - | - |
| Sale of Investment | - | - | - | - |
| Rental Income | 331.29 | 289.79 | 331.29 | 289.79 |
| Net Cash Flow from Investing Activities {B} | 3932.58 | (4035.72) | (2770.20) | (6856.97) |
| C Cash Flow From Financing Activities | | | | |
| Change in Reserves / Ind AS Effect | - | - | - | - |
| Dividend Paid Including Dividend Distribution Tax | (737.91) | - | (737.91) | - |
| Finance Cost | (733.50) | (493.34) | (1,743.89) | (1,594.60) |
| Long Term & Short Term Borrowings | (11,278.37) | 3,019.87 | (9,990.40) | 7,036.09 |
| Proceeds from issue of Equity Shares by Conversion of Warrant (Net of Application Money) | 6,159.60 | 3,258.90 | 6,159.60 | 3,258.90 |
| Investment in Subsidiary by Non Controlling Interest | - | - | - | 642.61 |
| Net Cash Flow from Financing Activities {C} | (6590.18) | 5785.43 | (6312.60) | 9343.00 |
| Net Increase / (Decrease) in Cash & Cash | 618.55 | 981.74 | 617.57 | 981.63 |
| Cash & Cash Equivalents as at beginning | 206.91 | 169.64 | 214.28 | 175.33 |
| Add : Upon addition of Subsidiary | - | - | - | - |
| Cash & Cash Equivalents as at end | 825.46 | 1151.38 | 831.85 | 1156.96 |

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Mg. Director



Dated: 29th October, 2024
Place: Bathinda (Pb.)

SEGMENT RESULTS

RS. IN LAKHS

| Sr. | Particulars | STANDALONE | | | | | F.Y. Ended 31.03.2024 (Audited) |
|----------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|
| | | Quarter Ended | | | Half Year Ended | | |
| | | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | |
| 1 | Segment Revenue (net sale/income from each segment) | | | | | | |
| | (a) Oil & Vanaspati | 26639.20 | 19067.59 | 19095.67 | 45,706.79 | 38,382.79 | 85185.17 |
| | (b) Distillery | 29597.60 | 30887.53 | 19830.72 | 60,485.13 | 35,008.83 | 94257.51 |
| | (c) Real Estates | 173.63 | 340.34 | 185.83 | 513.97 | 337.15 | 694.51 |
| | (d) Subsidiary Company at Kharagpur | - | - | - | - | - | - |
| | (e) Un-allocated | - | - | - | - | - | - |
| | Total | 56410.43 | 50295.46 | 39112.22 | 106705.89 | 73,728.77 | 180137.19 |
| | Less: Inter Segment revenue | 3110.35 | 2833.17 | 2249.26 | 5,943.52 | 3,384.00 | 9600.12 |
| | Net sales/Income From Operations | 53300.08 | 47462.29 | 36862.96 | 100762.37 | 70,344.77 | 170537.07 |
| 2 | Segment Results | | | | | | |
| | (a) Oil & Vanaspati | 500.24 | 434.17 | 429.86 | 934.41 | 884.25 | 2183.89 |
| | (b) Segment - Distillery | 3213.46 | 2953.26 | 2790.44 | 6,166.72 | 4,867.86 | 11415.14 |
| | (c) Segment - Real Estates | 54.27 | 134.86 | (41.20) | 189.13 | (35.74) | -22.96 |
| | (d) Subsidiary Company at Kharagpur | - | - | - | - | - | - |
| | (d) Un-allocated | - | - | - | - | - | - |
| | Total | 3767.97 | 3522.29 | 3179.10 | 7290.26 | 5716.37 | 13576.07 |
| | Less: | | | | | | |
| | i) Interest/Finance Cost/dep | 1008.30 | 1182.12 | 989.12 | 2,190.42 | 1,539.03 | 3670.30 |
| | ii) Other Un- allocated Income (net off Un-allocable income) | - | - | - | - | - | - |
| | Total Profit (+)/ Loss (-) before Tax | 2759.67 | 2340.17 | 2189.98 | 5099.84 | 4,177.34 | 9905.77 |
| 3 | Segment Assets- | | | | | | |
| | a) Oil & Vanaspati | 52,173.97 | 61,309.42 | 56,853.77 | 52,173.97 | 56,853.77 | 56228.52 |
| | (b) Segment - Distillery | 52,201.20 | 56,081.22 | 44,114.72 | 52,201.20 | 44,114.72 | 50375.25 |
| | (c) Segment - Real Estate | 5,436.02 | 6,439.41 | 4,235.54 | 5,436.02 | 4,235.54 | 3145.77 |
| | (d) Subsidiary Company at Kharagpur | - | - | - | - | - | - |
| | Total | 1,09,811.19 | 1,23,830.05 | 1,05,204.03 | 1,09,811.19 | 1,05,204.03 | 109749.54 |
| | Less: i) Un-allocated | - | - | - | - | - | - |
| | Total Assets | 1,09,811.19 | 1,23,830.05 | 1,05,204.03 | 1,09,811.19 | 1,05,204.03 | 109749.54 |
| 4 | Segment liabilities- | | | | | | |
| | (a) Oil & Vanaspati | 12,739.00 | 30079.20 | 27582.31 | 12,739.00 | 27,582.31 | 23580.34 |
| | (b) Segment - Distillery | 21,174.69 | 19361.61 | 20459.41 | 21,174.69 | 20,459.41 | 19823.15 |
| | (c) Segment - Real Estate | 403.71 | 415.94 | 377.74 | 403.71 | 377.74 | 322.51 |
| | (d) Subsidiary Company at Kharagpur | - | - | - | - | - | - |
| | Total | 34317.40 | 49856.75 | 48419.46 | 34317.40 | 48419.46 | 43726.00 |
| | i)Un-allocated | 1826.29 | 1743.36 | 1540.59 | 1826.29 | 1540.59 | 1649.28 |
| | Total Liabilities | 36143.69 | 51600.11 | 49960.05 | 36143.69 | 49960.05 | 45375.28 |

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Mg. Director



Dated : 29th October, 2024
Place : Bathinda

Regd. Office :

Hazi Rattan Link Road, Bathinda-151005

Ph. : 0164-2240163, 2240443, 2211628

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CIN: L24231PB1976PLC003624

BCL Industries Limited

SEGMENT RESULTS

(RS. IN LAKHS)

| Sr. | Particulars | CONSOLIDATED | | | | | |
|----------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| | | Quarter Ended | | | Half Year Ended | | F.Y. Ended |
| | | 30.09.2024 (Unaudited) | 30.06.2024 (Unaudited) | 30.09.2023 (Unaudited) | 30.09.2024 (Unaudited) | 30.09.2023 (Unaudited) | 31.03.2024 (Audited) |
| 1 | Segment Revenue (net sale/income from each segment) | | | | | | |
| | (a) Oil & Vanaspati | 26,639.20 | 19067.59 | 19095.67 | 45,706.79 | 38382.79 | 85185.17 |
| | (b) Distillery | 29,597.60 | 30887.53 | 19830.72 | 60,485.13 | 35008.83 | 94257.51 |
| | (c) Real Estates | 173.63 | 340.34 | 185.83 | 513.97 | 337.15 | 694.51 |
| | (d) Subsidiary Company at Kharagpur (Distillery Unit) | 21,540.00 | 18567.45 | 11,409.15 | 40107.45 | 20976.27 | 50352.89 |
| | (e) Un-allocated | - | - | - | - | - | - |
| | Total | 77950.43 | 68862.91 | 50521.37 | 146813.34 | 94705.04 | 230490.08 |
| | Less: Inter Segment revenue | 3,110.35 | 2833.17 | 2248.04 | 5943.52 | 3384.00 | 9638.79 |
| | Net sales/Income From Operations | 74840.08 | 66029.74 | 48273.33 | 140869.82 | 91321.04 | 220851.29 |
| 2 | Segment Results | | | | | | |
| | (a) Oil & Vanaspati | 500.24 | 434.17 | 429.86 | 934.41 | 884.25 | 2183.89 |
| | (b) Segment - Distillery | 3,213.46 | 2953.26 | 2790.44 | 6166.72 | 4867.86 | 11415.14 |
| | (c) Segment - Real Estates | 54.27 | 134.86 | -41.20 | 189.13 | (35.74) | (22.96) |
| | (d) Subsidiary Company at Kharagpur (Distillery Unit) | 1,954.65 | 2,041.66 | 1,706.78 | 3,996.31 | 3,299.40 | 6,348.27 |
| | (d) Un-allocated | - | - | - | - | - | - |
| | Total | 5722.62 | 5563.95 | 4885.88 | 11286.57 | 9015.77 | 19924.34 |
| | Less: | | | | | | |
| | i) Interest/Finance Cost/dep | 1,794.46 | 2214.06 | 1853.03 | 4008.52 | 3234.12 | 6904.80 |
| | ii) Other Un- allocated Income (net off Un-allocable income) | - | - | - | - | - | - |
| | Total Profit (+)/ Loss (-) before Tax | 3,928.16 | 3349.89 | 3032.85 | 7,278.05 | 5781.65 | 13019.54 |
| 3 | Segment Assets- | | | | | | |
| | (a) Oil & Vanaspati | 41517.74 | 45,052.26 | 56853.77 | 41517.74 | 37871.10 | 39542.80 |
| | (b) Segment - Distillery | 52201.20 | 56,081.22 | 44144.72 | 52201.20 | 44144.72 | 50375.25 |
| | (c) Segment - Real Estate | 5436.02 | 6,439.41 | 4235.54 | 5436.02 | 4235.54 | 3145.77 |
| | (d) Subsidiary Company at Kharagpur (Distillery Unit) | 35961.69 | 38333.07 | 17910.02 | 35961.69 | 36892.69 | 37007.89 |
| | Total | 135116.65 | 145905.96 | 123144.05 | 135116.65 | 123144.05 | 130071.71 |
| | Less: i) Un-allocated | - | - | - | - | - | - |
| | Total Assets | 135116.65 | 145905.96 | 123144.05 | 135116.65 | 123144.05 | 130071.71 |
| 4 | Segment liabilities- | | | | | | |
| | (a) Oil & Vanaspati | 12739.00 | 29234.70 | 27582.31 | 12739.00 | 27582.31 | 23580.34 |
| | (b) Segment - Distillery | 21174.69 | 19361.61 | 20459.41 | 21174.69 | 20459.41 | 19823.15 |
| | (c) Segment - Real Estate | 403.71 | 415.94 | 377.74 | 403.71 | 377.74 | 322.51 |
| | (d) Subsidiary Company at Kharagpur (Distillery Unit) | 19631.43 | 18414.85 | 15931.8 | 19631.43 | 15931.8 | 16826.34 |
| | Total | 53948.83 | 67427.10 | 64351.26 | 53948.83 | 64351.26 | 60552.34 |
| | i) Un-allocated | 2,879.76 | 2513.41 | 1,656.14 | 2,879.76 | 1,656.14 | 2164.25 |
| | Total Liabilities | 56828.59 | 69940.51 | 66007.40 | 56828.59 | 66007.40 | 62716.59 |

For and on behalf of the Board of Directors

Dated : 29th October, 2024
Place : Bathinda(RAJINDER MITTAL)
Mg. Director