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# BSL Ltd.

REGD. OFFICE: Post Box No. 16-17  
Mandpam, Bhilwara - 311001 (Rajasthan) INDIA

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CIN : L24302RJ1970PLC002266



[www.bslltd.com](http://www.bslltd.com)

REF: BSL/CS/2024-25/

Dated: 13<sup>th</sup> February, 2025

<b>National Stock Exchange of India Ltd</b> Listing Department Exchange Plaza Bandra Kurla Complex Bandra (E) Mumbai- 400 051 NSE Symbol: BSL	<b>BSE Ltd</b> Department of Corporate Services 25 <sup>th</sup> Floor, Phiroze Jeejeebhoy Towers Dalal Street Kala Ghoda, Fort, Mumbai, Maharashtra 400 001 BSE Scrip Code: 514045
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**Subject: Outcome of Board Meeting held on 13<sup>th</sup> February, 2025**

Submission of un-audited financial results for the quarter and nine months ended 31<sup>st</sup> December, 2024 in pursuant to Regulation 30 & 33 of the SEBI (LODR) Regulations, 2015

Dear Sir/Ma'am,

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company, at its Meeting held today, i.e., Thursday, 13<sup>th</sup> February, 2025, inter alia, has approved and taken on record the following:

- A. The Un-audited Financial Results of the Company for the quarter and nine months ended 31<sup>st</sup> December, 2024 along with the Limited Review Report issued by the Statutory Auditors' thereon.

A Copy of the above referred Financial Results along with the Limited Review Report is attached herewith as **Annexure-A**.

Further, in accordance with the Securities and Exchange Board of India (prohibition of Insider Trading) Regulations, 2015 and Company's Code of conduct for Prohibition of Insider Trading, the "Trading Window" for trading in the shares of the Company will open from 16<sup>th</sup> February, 2025 for the Directors and Key Managerial Personnel, Designated Employees, Connected Persons of the Company and their immediate relatives.

The meeting of the Board of Directors commenced at 12:31 P.M. and concluded at 03:45 P.M.

Kindly take the same on records.

Thanking you,

Yours Faithfully  
For **BSL Limited**

**Shubham Jain**  
Company Secretary  
M. No.: ACS-49973  
Enc: a/a



# SSMS & Associates

CHARTERED ACCOUNTANTS

16, BASEMENT

HEERA PANNA MARKET

PUR ROAD, BHILWARA-311 001

## Independent Auditor's Review Report on Unaudited Quarterly and year to date Financial Results of the Company pursuant to the regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,  
The Board of Directors,  
BSL LTD.

We have reviewed the accompanying statement of unaudited financial results of BSL LTD. ("the Company") for the quarter ended 31<sup>st</sup> December 2024 and the year to date from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> December, 2024 ("the statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ('the regulation') as amended, read with SEBI Circular No. CIR/CFD/CMDI/80/2019 dated 19th July 2019 ('the Circular') and amendment thereto.

This statement, which is the responsibility of the company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard (Ind-AS) prescribed under section 133 of the Companies Act, 2013 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bhilwara  
Date: 13<sup>th</sup> February, 2025



For SSMS and Associates  
Chartered Accountants  
Firm Reg. No. 019351C

(Satish Somani)  
Partner

M. No. 076241

UDIN: 25078241BMTDFU2927

**BSL LIMITED**

CIN: L24302RJ1970PLC002266, Website: www.bslltd.com

Regd. Office : Post Box No. 16-17, Mandpam , Bhilwara (Raj.) 311 001

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**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

Sr. No.	Particulars	(Rs. In Lac)					
		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
			Unaudited			Audited	
1	Revenue from operations	16978.13	17805.92	17100.06	51155.95	51011.11	66645.10
2	Other Income	13.26	2.49	13.48	66.99	70.53	76.25
3	<b>Total Income (1+2)</b>	<b>16991.39</b>	<b>17808.41</b>	<b>17113.54</b>	<b>51222.94</b>	<b>51081.64</b>	<b>66721.35</b>
4	<b>Expenses</b>						
	a) Cost of Material Consumed	9916.82	9626.49	8936.64	28709.09	27171.92	35881.86
	b) Purchase of stock-in-trade	352.99	407.20	418.47	1160.51	844.51	1141.42
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(834.10)	44.46	159.09	(1376.31)	957.16	206.69
	e) Employees benefits expense	2314.81	2420.75	2265.83	7111.02	6837.92	9099.03
	f) Finance Cost	795.03	785.01	846.77	2392.92	2369.76	3276.87
	g) Depreciation and amortisation expense	448.20	451.43	441.92	1339.18	1385.14	1825.49
	h) Power, Fuel & Water	1480.03	1531.13	1414.16	4444.89	4278.26	5754.77
	i) Other expenses	2123.97	2206.71	2117.55	6391.10	6042.98	8041.98
	<b>Total Expenses</b>	<b>16597.75</b>	<b>17473.18</b>	<b>16600.43</b>	<b>50172.40</b>	<b>49887.65</b>	<b>65228.11</b>
5	<b>Profit/ (Loss) before Exceptional Items and Tax (3-4)</b>	<b>393.64</b>	<b>335.23</b>	<b>513.11</b>	<b>1050.54</b>	<b>1193.99</b>	<b>1493.24</b>
6	Exceptional Items	-	-	-	-	-	-
7	<b>Profit/ (Loss) before Tax (5-6)</b>	<b>393.64</b>	<b>335.23</b>	<b>513.11</b>	<b>1050.54</b>	<b>1193.99</b>	<b>1493.24</b>
8	<b>Tax Expenses</b>						
	a) Current Tax	12.33	6.64	27.53	38.13	53.22	-
	b) Deferred Tax	76.80	76.41	93.41	224.97	269.42	369.97
	<b>Total Tax Expenses</b>	<b>89.13</b>	<b>83.05</b>	<b>120.94</b>	<b>263.10</b>	<b>322.64</b>	<b>369.97</b>
9	<b>Profit/(Loss) for the period (7-8)</b>	<b>304.51</b>	<b>252.18</b>	<b>392.17</b>	<b>787.44</b>	<b>871.35</b>	<b>1123.27</b>
10	<b>Other Comprehensive Income</b>						
	(A).(i) Items that will not be reclassified to profit or loss	(25.61)	(25.62)	(32.46)	(76.85)	(97.36)	(102.47)
	(ii) Income Tax relating to the items that will not be reclassified to profit or loss	(6.44)	(6.45)	(8.17)	(19.34)	(24.50)	-
	(B).(i) Items that will be reclassified to profit or loss	(0.49)	(0.68)	3.07	-	(0.95)	(6.86)
	(ii) Income Tax relating to the items that will be reclassified to profit or loss	(0.12)	(0.17)	0.77	-	(0.24)	(1.73)
	<b>Total Other Comprehensive Income</b>	<b>(19.54)</b>	<b>(19.68)</b>	<b>(21.99)</b>	<b>(57.51)</b>	<b>(73.57)</b>	<b>(107.60)</b>
11	<b>Total Comprehensive Income (9+10)</b>	<b>284.97</b>	<b>232.50</b>	<b>370.18</b>	<b>729.93</b>	<b>797.78</b>	<b>1015.67</b>
12	<b>Paid-Up Equity Share Capital</b>	<b>1029.22</b>	<b>1029.22</b>	<b>1029.22</b>	<b>1029.22</b>	<b>1029.22</b>	<b>1029.22</b>
13	<b>Reserves (Excluding Revaluation Reserves)</b>						<b>10239.14</b>
14	<b>Earning per Shares (Before &amp; After Extra ordinary Items) (of Rs. 10/- each) (not annualised)</b>						
	a) Basic EPS (Rs.)	2.96	2.45	3.81	7.65	8.47	10.91
	b) Diluted EPS (Rs.)	2.96	2.45	3.81	7.65	8.47	10.91

**Notes:-**

- The financial statements of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Amendment Rules, 2016 prescribed under section 133 of the Companies Act, 2013, and other recognized accounting practices and policies to the extent applicable.
- The above financial results were reviewed by the Audit Committee and thereafter were taken on record by the Board of Directors at their meeting held on 13th February, 2025. The Statutory Auditors have carried out Limited Review of the results for the quarter and nine months ended 31st December 2024 and there is no qualification on the same.
- The requirement of "Segment Reporting" is not applicable to the Company as it is engaged in single business segment.
- The figures of the previous year / quarter have been regrouped/ recast wherever necessary.
- The Company has no Subsidiary, Associate or Joint Venture company(ies) as on 31st December, 2024

Place: Kolkata (W.B.)

Date: 13th February, 2025

For BSL Limited



(ARUN CHURIWAL)

CHAIRMAN  
DIN : 00001718

