



B L KASHYAP
WE BUILD YOUR WORLD

The Secretary,

12th November 2020

Department of Corporate Services, BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001	Listing Department, National Stock Exchange of India Ltd, Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051
ISIN Code	: INE350H01032
Scrip Code : 532719	Trading Symbol : BLKASHYAP

Sub : Outcome of the Board Meeting :: 12th November 2020

Dear Sir,

Pursuant to the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("LODR"), we wish to inform you that a meeting of the Board of Directors of the Company commenced at 12.30 PM and concluded at 2.30 pm today i.e. 12th November 2020 *inter-alia* have:

- Approved Standalone and Consolidated quarterly unaudited financial results of the Company for the quarter and half year ended 30th September 2020, after limited review, by the Statutory Auditors of the Company.

A copy of un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2020 is enclosed herewith.

Yours faithfully,

For **B.L. Kashyap And Sons Limited**

(Pushpak Kumar)
GM-Corporate Affairs and
Company Secretary
(FCS 6871)



B L Kashyap & Sons Ltd.
(CIN : L74899DL1989PLC036148)
409, 4th Floor, DLF Tower-A, Jasola
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B. L. KASHYAP AND SONS LIMITED
(CORPORATE IDENTIFICATION NUMBER: L74899DL1989PLC036148)

Regd. Off: 409, 4th Floor, DLF Tower-A, Jasola, New Delhi - 110025
Ph 91-11-40500300 ; Fax 91-11-40500333
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2020

Rs. in Lakhs

SL NO	PARTICULARS	STANDALONE					
		For Quarter ended			Half year ended		For Year ended
		30 09 2020 (Un-audited)	30 06 2020 (Un-audited)	30 09 2019 (Un-audited)	30 09 2020 (Un-audited)	30 09 2019 (Un-audited)	31 03 2020 (Audited)
1	Income						
	Revenue from operations	16,118.62	6,422.01	21,757.76	22,540.63	38,850.97	79,275.93
	Other Income	223.47	268.69	293.71	492.16	806.61	1,387.53
	Total Income	16,342.09	6,690.70	22,051.47	23,032.79	39,657.58	80,663.46
2	Expenses						
	a. Cost of materials consumed	8,283.47	2,129.92	10,759.88	10,413.39	18,285.14	38,346.00
	b. Changes in inventories of work-in-progress and Stock-in-Trade	20.16	15.14	5.08	35.29	12.77	(977.34)
	c. Sub Contract Work	2,417.08	2,048.62	3,975.62	4,465.70	7,603.95	16,573.70
	d. Employees' benefits expenses	2,758.02	1,284.94	4,856.71	4,042.95	8,879.27	16,632.44
	e. Finance cost	1,055.52	974.95	1,410.61	2,030.47	2,756.24	5,611.82
	f. Depreciation	232.71	227.09	243.66	459.79	517.76	982.69
	g. Administrative & other expenses	1,101.44	747.92	1,496.36	1,849.36	2,820.61	4,625.27
	h. Bad Debts Written Off						2,274.50
	Total Expenses	15,868.39	7,428.57	22,747.93	23,296.96	40,875.73	84,069.09
3	Profit/(Loss) before Exceptional items (1-2)	473.70	(737.87)	(696.46)	(264.17)	(1,218.15)	(3,405.63)
4	Exceptional Items						1,199.28
5	Share in Profit/(Loss) in Joint venture						
6	Profit/(Loss) before Tax (3-4+5)	473.70	(737.87)	(696.46)	(264.17)	(1,218.15)	(4,604.91)
7	Tax Expenses						
	a. Current Tax						
	b. Deferred tax Liability (Asset)	155.44	(249.35)	(78.22)	(93.90)	(257.33)	(1,123.43)
	c. Prior Period Tax Adjustments						(425.71)
	Total Provision for Taxes	155.44	(249.35)	(78.22)	(93.90)	(257.33)	(1,549.14)
8	Profit (Loss) for the period (5-6)	318.26	(488.52)	(618.24)	(170.26)	(960.82)	(3,055.77)
9	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit & loss						
	-Remeasurement of employment benefit obligation	0.10	0.10	(27.95)	0.21	(55.91)	0.42
	(ii) income tax relating to items that will not be reclassified to profit & loss	(0.04)	(0.04)	9.67	(0.07)	19.35	(0.14)
	B. (i) Items that will be reclassified to profit & loss						
	(ii) income tax relating to items that will be reclassified to profit & loss						
	Total Other comprehensive income for the period	0.07	0.07	(18.28)	0.14	(36.56)	0.27
10	Total comprehensive income for the period (XIII+XIV) (Comprising profit/(loss) and other comprehensive income for the period)	318.33	(488.46)	(636.52)	(170.13)	(997.38)	(3,055.50)
11	Paid up equity capital (face value Re. 1/- each)	2,254.40	2,254.40	2,254.40	2,254.40	2,254.40	2,254.40
12	Other equity	50,046.38	49,728.05	52,274.62	50,046.38	52,274.62	50,216.50
	Earning per equity share (face value Re. 1/-)						
	1) Basic	0.14	(0.22)	(0.27)	(0.08)	0.43	(1.36)
	2) Diluted	0.14	(0.22)	(0.27)	(0.08)	0.43	(1.36)

Notes:

- 01 The above results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 12.11.2020.
- 02 Statutory Auditors have carried out a limited review of the above financial result.
- 03 The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
- 04 The above results have been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015.
- 05 Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.
- 06 The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi
Dated : 12th November, 2020

For B.L. Kashyap and Sons Limited

Vineet Kashyap
Managing Director
DIN: 00038897

Particulars		Standalone as at		Consolidated as at	
		30.09.2020 (Unaudited)	31.03.2020 (Audited)	30.09.2020 (Unaudited)	31.03.2020 (Audited)
I. Assets					
1. Non-current assets					
(a)	Property, plant and equipment	6,118.78	6,373.85	6,715.71	7,001.77
(b)	Capital work in progress	474.26	473.18	1,974.26	9,473.18
(c)	Investment property	-	-	16,834.21	24,034.58
(d)	Other intangible assets	10.00	19.58	10.12	19.75
(e)	Intangible assets under development	-	-	-	-
(f)	Financial Assets	-	-	-	-
(i)	Investment	1,249.08	1,249.08	91.64	91.64
(ii)	Trade receivables	5,779.64	5,742.49	11,068.44	10,908.08
(iii)	Loans	42,014.66	41,526.15	4,589.70	4,576.43
(iv)	Other financial assets	23.83	27.83	124.27	47.81
(g)	Deferred tax assets, net	7,082.70	6,988.87	15,695.66	16,572.03
(h)	Other non-current assets	-	-	-	-
	Mat Credit	631.66	631.66	729.58	916.16
Total -Non-Current assets		63,384.61	63,032.69	67,833.59	73,641.43
Current Assets					
(a)	Inventories	31,410.65	31,937.79	35,542.27	36,097.48
(b)	Financial Assets	-	-	-	-
(i)	Loans	-	-	12,471.10	11,819.26
(ii)	Trade receivables	40,907.74	41,633.53	46,480.52	38,338.96
(iii)	Cash and Cash Equivalents	2,103.15	1,140.53	2,721.12	1,266.31
(iv)	Bank balances other than cash and cash equivalents	0.40	0.40	0.40	0.40
(v)	Other financial assets	2.78	2.10	2.78	2.10
(c)	Current tax assets (net)	5,840.63	5,310.65	6,114.26	5,591.80
(d)	Other current assets	12,527.07	12,435.86	15,053.91	15,038.51
Total -Current assets		92,792.42	92,460.86	1,18,386.36	1,08,154.81
TOTAL - ASSETS		1,56,177.03	1,55,493.55	1,76,219.95	1,81,796.24
EQUITY AND LAIBILITIES					
Equity					
(a)	Equity Share Capital	2,254.40	2,254.40	2,254.40	2,254.40
(b)	Other Equity	50,046.38	50,216.50	41,010.23	43,576.22
	Reserve and surplus	-	-	-	-
Total - Equity		52,300.78	52,470.90	43,264.63	45,830.62
Laibilities					
Non-current liabilities					
(a)	Financial Laibilities	-	-	-	-
(i)	Borrowings	3,622.48	3,622.48	13,762.13	13,352.22
(ii)	Trade paybles	3,881.20	3,396.72	4,278.90	3,751.51
(b)	Provision	1,119.48	1,052.45	1,169.84	1,097.35
(c)	Other non-current liabilities	17,369.78	17,752.92	19,708.60	20,169.68
Total - Non-current liabilities		25,992.93	25,824.57	38,919.47	38,370.76
Current liabilities					
(a)	Financial Laibilities	-	-	-	-
(i)	Borrowings	30,280.27	28,928.56	30,815.60	29,477.59
(ii)	Trade paybles	-	-	-	-
	Micro and Small Enterprises	514.03	587.49	528.32	605.24
	Others	16,291.01	17,458.02	16,699.70	18,013.97
(iii)	Other financial Laibilities	16,645.53	15,132.54	19,225.32	17,800.44
(b)	Provision	97.99	97.99	264.44	100.40
(c)	Other current liabilities	14,054.49	14,993.48	26,502.47	31,597.20
Total - Current liabilities		77,883.32	77,198.08	94,035.85	97,594.85
TOTAL - EQUITY AND LAIBILITIES		1,56,177.03	1,55,493.55	1,76,219.95	1,81,796.23

B.L.KASHYAP AND SONS LIMITED
Stand alone Cash Flow Statement for the Half Year ended 30 September, 2020

PARTICULARS		Half Year ended '30 September 2020		Half Year ended '30 September 2019	
A	Cash Flow From Operating Activities				
	Net Profit before tax		(264)		(1,274)
	Adjustment for :				
	- Depreciation	460		518	
	- Interest Expenses	2,030		2,756	
	- Bad Debts	-		-	
	- Loss/(Profit) on Fixed Assets / Investments sold	13		(4)	
	- Interest Received	(505)		(803)	
			1,998		2,467
	Operating Profit Before Working				
	Capital Changes		1,734		1,193
	Adjustment for :				
	- Decrease/(Increase) in Trade And Other Receivables	689		(8,042)	
	- Decrease/(Increase) in Inventories	527		(273)	
	- Decrease/(Increase) in Other Assets	(621)		(459)	
	- Increase/(Decrease) in Short Term Provisions	-		-	
	- Increase/(Decrease) in Non- Current Provisions	67		97	
	- Decrease/(Increase) in Other Financial assets	3		61	
	- Increase/(Decrease) in other liability	(939)		1,516	
	- Increase/(Decrease) in other Non-current liability	(383)		5,028	
	- Increase/(Decrease) in other current liability	815		1,712	
	- Increase/(Decrease) in Trade And Other Payables	(756)	(598)	3,183	2,824
	Cash Generated From Operations		1,136		4,017
	- Income Tax paid		-		855
	Net Cash From Operating Activities				
			1,136		3,162
B	Cash Flow From Investing Activities				
	- Proceeds from Sale of Fixed Assets	67		81	
	- Loans to related parties	(475)		690	
	- Loans to other parties	(13)		-	
	- Interest Received	505		803	
	- Purchase of Fixed Assets	(276)		(101)	
	Net Cash (Used In)/From Investing Activities		(193)		1,473
C	Cash Flow From Financing Activities				
	- Proceeds from Borrowings	698		(1,988)	
	- proceed from Equity shares	-		-	
	- proceed from share Warrant	-		-	
	- proceed from share Premium	-		-	
	-Changes in unpaid dividend paid account	0		0	
	- Interest and Finance Charges Paid	(2,030)		(2,756)	
	Net Cash (Used In)/From Financing Activities		(1,333)		(4,744)
	Net Increase In Cash And Equivalents		(389)		(109)
	Cash And Cash Equivalents (Opening Balance)		(27,788)		(28,623)
	Cash And Cash Equivalents (Closing Balance)		(28,177)		(28,732)
	Notes :				
	Cash and cash equivalents include :-				
	Cash, Cheque in hand and bank balance (as per note 5 (b) & 11(b) to the financial statements		(28,177)		(28,732)
	Total		(28,177)		(28,732)



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER, 2020

Rs. in Lakhs

SL NO	PARTICULARS	CONSOLIDATED					
		For Quarter ended			Half Year ended		For Year ended
		30.09.2020 (Un-audited)	30.06.2020 (Un-audited)	30.09.2019 (Un-audited)	30.09.2020 (Un-audited)	30.09.2019 (Un-audited)	31.03.2020 (Audited)
1	Income						
	Revenue from operations	16,435.82	6,529.46	22,370.66	22,965.28	39,819.92	81,968.20
	Other Income	241.42	430.56	310.25	671.98	827.04	1,557.87
	Total Income	16,677.24	6,960.02	22,680.91	23,637.26	40,646.97	83,526.08
2	Expenses						
	a. Cost of materials consumed	8,344.31	2,186.90	10,826.42	10,531.21	18,378.87	38,528.64
	b. Changes in inventories of work-in-progress and Stock-in-Trade	24.24	18.19	118.97	42.44	145.19	(592.73)
	c. Sub Contract Work	2,432.42	2,062.86	4,004.93	4,495.27	7,649.52	16,687.00
	d. Employees' benefits expenses	2,845.86	1,312.43	4,943.99	4,158.29	9,057.22	16,941.71
	e. Finance cost	1,330.94	1,265.31	1,747.28	2,596.25	3,402.80	6,928.37
	f. Depreciation	281.91	276.12	292.51	558.03	627.12	1,190.78
	g. Administrative & other expenses	1,262.86	797.46	1,694.89	2,060.32	3,178.03	6,018.52
	h. Bad Debts Written Off						2,274.50
	Total Expenses	16,522.54	7,919.28	23,628.98	24,441.82	42,438.74	87,976.79
3	Profit/(Loss) before Exceptional items (1-2)	154.70	(959.26)	(948.07)	(804.56)	(1,791.78)	(4,450.71)
4	Exceptional Items	697.52	-	-	697.52	2,014.78	3,742.37
5	Share in Profit/(Loss) in Joint venture						
6	Profit/(Loss) before Tax (3-4+5)	(542.82)	(959.26)	(948.07)	(1,502.08)	-3,806.56	(8,193.08)
7	Tax Expenses						
	a. Current Tax	-	-	-	-	-	-
	b. Deferred tax Liability (Asset)	1,756.27	(693.09)	(109.26)	1,063.18	(544.63)	(1,488.54)
	c. Prior Period Tax Adjustments	-	-	-	-	-	(425.71)
	Total Provision for Taxes	1,756.27	(693.09)	(109.26)	1,063.18	(544.63)	(1,914.25)
8	Profit/ (Loss) for the period (5-6)	(2,299.09)	(266.17)	-838.81	(2,565.26)	-3,261.92	(6,278.83)
9	Other comprehensive income						
	A. Items that will not be reclassified to profit & loss	-	-	-	-	-	-
	(i) Remeasurement of employment benefit obligaton	(0.48)	(0.48)	(27.95)	(0.96)	(55.91)	(1.92)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.11	0.12	9.67	0.23	19.35	0.46
	Total Other comprehensive income for the period	(0.37)	(0.37)	(18.28)	(0.73)	(36.56)	(1.46)
10	Total comprehensive income for the period (XIII+XIV) (Comprising profit/(loss) and other comprehensive income for the period)	(2,299.46)	(266.53)	(857.09)	(2,565.99)	(3,298.48)	(6,280.29)
11	Paid up equity capital (face value Re. 1/- each)	2,254.40	2,254.40	2,254.40	2,254.40	2,254.40	2,254.40
12	Other equity	41,010.23	43,309.69	46,029.72	41,010.23	46,029.72	43,576.22
	Earning per equity share (face value Re. 1/-)						
	1) Basic	(1.02)	(0.12)	(0.37)	(1.14)	(1.45)	(2.79)
	2) Diluted	(1.02)	(0.12)	(0.37)	(1.14)	(1.45)	(2.79)

Notes:

- The above results were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their respective meetings held on 12.11.2020.
- Statutory Auditors have carried out a limited review of the above financial result.
- The Company's operations mainly consist of only one segment i.e. Construction and therefore the figures above relate to that segment only.
- During the quarter, in a subsidiary company, profit of Rs 68.02 Cr accrued on sale of a land and impairment of Rs 75.00 Cr was carried out in the value of capital work in progress, their net result has been presented here as an Exceptional Item.
- The above results have been prepared in accordance with Indian Accounting Standard ("Ind AS") notified under Section 133 of the Companies Act, 2013, read together with the Companies (Indian Accounting Standard) Rules, 2015.
- Previous period / year figures have been regrouped/rearranged/reworked/restated wherever considered necessary.
- The results of the Company are available for investors at www.blkashyap.com, www.nseindia.com, www.bseindia.com

Place : New Delhi
Dated : 12th November, 2020

For B. L. Kashyap and Sons Limited
Vineet Kashyap
Managing Director
DIN: 00038897

	Particulars	Standalone as at		Consolidated as at	
		30.09.2020	31.03.2020	30.09.2020	31.03.2020
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I. Assets					
1. Non-current assets					
(a)	Property, plant and equipment	6,118.78	6,373.85	6,715.71	7,001.77
(b)	Capital work in progress	474.26	473.18	1,974.26	9,473.18
(c)	Investment property		-	16,834.21	24,034.58
(d)	Other intangible assets	10.00	19.58	10.12	19.75
(e)	Intangible assets under development		-		
(f)	Financial Assets		-		
(i)	Investment	1,249.08	1,249.08	91.64	91.64
(ii)	Trade receivables	5,779.64	5,742.49	11,068.44	10,908.08
(iii)	Loans	42,014.66	41,526.15	4,589.70	4,576.43
(iv)	Other financial assets	23.83	27.83	124.27	47.81
(g)	Deferred tax assets, net	7,082.70	6,988.87	15,695.66	16,572.03
(h)	Other non-current assets				
	Mat Credit	631.66	631.66	729.58	916.16
Total -Non-Current assets		63,384.61	63,032.69	67,833.59	73,641.43
Current Assets					
(a)	Inventories	31,410.65	31,937.79	35,542.27	36,097.48
(b)	Financial Assets		-		
(i)	Loans		-	12,471.10	11,819.26
(ii)	Trade receivables	40,907.74	41,633.53	46,480.52	38,338.96
(iii)	Cash and Cash Equivalents	2,103.15	1,140.53	2,721.12	1,266.31
(iv)	Bank balances other than cash and cash equivalents	0.40	0.40	0.40	0.40
(v)	Other financial assets	2.78	2.10	2.78	2.10
(c)	Current tax assets (net)	5,840.63	5,310.65	6,114.26	5,591.80
(d)	Other current assets	12,527.07	12,435.86	15,053.91	15,038.51
Total -Current assets		92,792.42	92,460.86	1,18,386.36	1,08,154.81
TOTAL - ASSETS		1,56,177.03	1,55,493.55	1,76,219.95	1,81,796.24
EQUITY AND LAIBILITIES					
Equity					
(a)	Equity Share Capital	2,254.40	2,254.40	2,254.40	2,254.40
(b)	Other Equity	50,046.38	50,216.50	41,010.23	43,576.22
	Reserve and surplus		-		
Total - Equity		52,300.78	52,470.90	43,264.63	45,830.62
Laibilities					
Non -Current liabilities					
(a)	Financial Laibilities				
(i)	Borrowings	3,622.48	3,622.48	13,762.13	13,352.22
(ii)	Trade paybles	3,881.20	3,396.72	4,278.90	3,751.51
(b)	Provision	1,119.48	1,052.45	1,169.84	1,097.35
(c)	Other non-current liabilities	17,369.78	17,752.92	19,708.60	20,169.68
Total - Non-current liabilities		25,992.93	25,824.57	38,919.47	38,370.76
Current liabilities					
(a)	Financial Laibilities				
(i)	Borrowings	30,280.27	28,928.56	30,815.60	29,477.59
(ii)	Trade paybles				
	Micro and Small Enterprises	514.03	587.49	528.32	605.24
	Others	16,291.01	17,458.02	16,699.70	18,013.97
(iii)	Other financial Laibilities	16,645.53	15,132.54	19,225.32	17,800.44
(b)	Provision	97.99	97.99	264.44	100.40
(c)	Other current liabilities	14,054.49	14,993.48	26,502.47	31,597.20
Total - Current liabilities		77,883.32	77,198.08	94,035.85	97,594.85
TOTAL - EQUITY AND LAIBILITIES		1,56,177.03	1,55,493.55	1,76,219.95	1,81,796.23

B.L.KASHYAP AND SONS LIMITED

Consolidated Cash Flow Statement for the half year ended 30 Sept, 2020

PARTICULARS	Half year ended 30 Sept 2020		Half year ended 30 Sept 2019	
A Cash Flow From Operating Activities				
Net Profit before tax		(1,503)		(3,862)
Adjustment for :				
- Depreciation	558		627	
- Interest Expenses	2,596		3,403	
- Bad Debts	-		-	
-Decrease in value of investment/CWIP	7,500		-	
-Increase in capital Reserve	-		-	
- Loss/(Profit) on Fixed Assets / Investments sold	(6,790)		(4)	
- Interest Received	(683)		(823)	
		3,182		3,204
Operating Profit Before Working		-		-
Capital Changes		1,679		(659)
Adjustment for :				
- Decrease/(Increase) in Trade And Other Receivables	(8,302)		(7,921)	
- Decrease/(Increase) in Inventories	555		(214)	
- Decrease/(Increase) in Other Assets	(351)		(301)	
Less: Decrease/(Increase) in CWIP	-		-	
less: Decrease/(Increase) in Investments	-		-	
- Increase/(Decrease) in Short Term Provisions	164		(0)	
- Increase/(Decrease) in Non- Current Provisions	72		97	
- Decrease/(Increase) in Other Financial assets	(77)		235	
- Decrease/(Increase) in Other Non Current Laibility	(461)		4,992	
- Increase/(Decrease) in other current liability	(5,095)		(5,340)	
- Increase/(Decrease) in current liability	1,425		(873)	
- Increase/(Decrease) in Trade And Other Payables	(864)	(12,933)	2,992	(6,333)
Cash Generated From Operations		(11,254)		(6,992)
- Income Tax paid		187		855
Net Cash From Operating Activities			(11,441)	(7,847)
B Cash Flow From Investing Activities				
- Proceeds from Sale of Fixed Assets		14,244		9,236
- Proceeds from Sale of Investments				-
- Loans to related parties				-
- Interest Received		683		823
- Dividend Received				-
- Purchase of Fixed Assets		(518)		(101)
Net Cash (Used In)/From Investing Activities			14,409	9,957
C Cash Flow From Financing Activities				
- Proceeds from Borrowings		(281)		1,398
- proceed from Equity shares				-
- proceed from share Warrant				-
- proceed from share Premium				-
-Changes in unpaid dividend paid account		0		-
- Interest and Finance Charges Paid		(2,596)		(3,403)
Net Cash (Used In)/From Financing Activities			(2,877)	(2,005)
Net Increase In Cash And Equivalents			91	106
Cash And Cash Equivalents (Opening Balance)			(27,965)	(28,728)
Cash And Cash Equivalents (Closing Balance)			(27,874)	(28,622)
Notes :				
Cash and cash equivalents include :-				
Cash,Cheque in hand and bank balance (as per note 6 (d) & 13(b) to the financial statements			(27,874)	(28,622)
Total			(27,874)	(28,622)



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Limited review report on Unaudited Quarterly and year to date Standalone Financial Results of BL Kashyap and Sons Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To The Board of Directors of
BL Kashyap and Sons Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of **BL Kashyap and Sons Limited ("the Company")** for the quarter ended 30th September 2020 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's management and approved by the 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 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the listing 'Regulations. Our responsibility is to issue a report 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. **Other Matter**
 - i. As explained by the management, the evaluation and provision for impairment, bad and doubtful debts, if any, will be carried out in subsequent period of the financial year.
 - ii. We draw attention to the uncertainties and the impact of Covid-19 pandemic on the Group's operations and results as assessed by the management.

Our opinion is not modified in respect of these matter.
5. 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 applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Rupesh Goyal & Co.
Chartered Accountants
Firm Regn No. 021312n



Rupesh Goyal
Proprietor

M.No. 507856

UDIN: 20507856AAAAEK8796

Place: New Delhi
Date: 12th November, 2020



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Limited review report on Unaudited Quarterly and year to date Consolidated Financial Results of BL Kashyap and Sons Limited under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To The Board of Directors of
BL Kashyap and Sons Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of BL Kashyap and Sons Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter ended 30th September 2020 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Parent's and the Parent'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 other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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. 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
B.L. Kashyap and Sons Limited	Holding Company
BLK Lifestyle Ltd.	Wholly owned subsidiary
Security Information Systems (India) Ltd.	Wholly owned subsidiary
BLK. Infrastructure Ltd.	Wholly owned subsidiary
Soul Space Projects Limited	Subsidiary
Soul Space Realty Limited	Subsidiary of Soul Space Projects Ltd.
Soul Space Hospitality Limited	Subsidiary of Soul Space Projects Ltd.
Kasturi Ram Herbal Industries	Partnership firm of BLK Life Style Ltd.
Soul Space Projects Limited & Kakade Associates	Partnership firm of Soul Space Projects Ltd.
BLK NCC Consortium	Joint Venture of B.L. Kashyap and Sons Ltd.





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5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. Other Matter

- i. As explained by the management the evaluation and provision for impairment, bad and doubtful debts, if any, will be carried out in subsequent period of the financial year.
- ii. We draw attention to the uncertainties and the impact of Covid-19 pandemic on the Group's operations and results as assessed by the management.

Our opinion is not modified in respect of these matter.

7. The consolidated unaudited financial results includes the interim financial results of two subsidiaries and two step down subsidiaries which have not been reviewed/audited by their auditors, whose interim financial results reflect total assets of Rs. 85,03,11,154/- as at 30th September 2020 and total revenue of Rs. Nil and Nil, total net profit/(loss) after tax of Rs. (20,31,543/-) and Rs. (39,89,146/-), total comprehensive income /(loss) of Rs. (20,31,543/-) and Rs. (39,89,146/-) for the quarter ended 30th September 2020 and for the period from 1st April 2020 to 30th September 2020, respectively, and cash flows (net) of Rs. (-10263) for the period from 1st April 2020 to 30th September 2020, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs. Nil and Rs. Nil and total comprehensive income /(loss) of Rs. Nil and Nil for the quarter ended 30th September 2020 and for the period from 1st April 2020 to 30th September 2020, respectively, as considered in the consolidated unaudited financial results, in respect of three jointly controlled entities, based on their interim financial results which have not been reviewed/audited by their auditors. According to the information and explanations given to us by the Management, these interim financial results are not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For Rupesh Goyal & Co.
Chartered Accountants
Firm Regn No. 021312n

Rupesh Goyal
Proprietor

Place: New Delhi
Date: 12th November 2020

M.No. 507856
UDIN: 20507856AAAAEL7199