

TO

14.11.2018

**BSE LIMITED .
FLOOR 25, FEROZE JEEJEEBHOY TOWERS, DALAL STREET ,
MUMBAI- 400001
(PHONES: 022- 22721233-34 FAX:22722082, 22722037**

BSE Code: 524332

**REG: OUTCOME OF BOARD MEETING AND UNAUDITED FINANCIAL RESULTS FOR
QUARTER/HALF YEAR ENDED 30.09.2018 AND AUDITORS' LIMITED REVIEW
REPORT THEREON**

DEAR SIR,

This is to inform you that the Board of Directors of the Company in its Meeting held today i.e. 14th November, 2018, has, *inter-alia*, approved and taken on record the Standalone Unaudited Financial Results for the first Quarter / Half Year ended 30.09.2018.

We are enclosing herewith Unaudited Financial Results for Quarter/Half Year ended 30.09.2018, Statement of Assets and Liabilities as at 30th September, 2018, as approved by the Board of Directors and a copy of the Auditors' Limited Review Report thereon.

The Board Meeting commenced at 11.00 A.M. and concluded at *12.30 P.M.*

**Thanking You,
Yours faithfully**

For BCL Industries Limited

(Formerly Known as BCL Industries & Infrastructures Ltd.)


**Gurinder Makkar
Company Secretary**

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER ENDED 30TH SEPTEMBER, 2018

Particulars	STANDALONE (RS. IN LAKHS)					
	Quarter ended	Quarter ended	Corresponding Quarter ended	Half Year ended	Corresponding Half Year ended	Financial Year ended
	30.09.2018	30.06.2018	30.09.2017	30.09.2018	30.09.2017	31.03.2018
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income						
REVENUE FROM OPERATIONS	20240.23	20290.07	21536.34	40530.30	38681.94	85078.65
OTHER INCOME	142.81	194.73	93.69	337.54	240.83	676.86
TOTAL INCOME	20383.04	20484.80	21630.03	40867.84	38922.77	85755.51
EXPENSES						
a) Cost of materials consumed	13561.50	15761.90	13791.88	29323.40	28252.72	69854.14
b) Purchases of stock-in-trade	-	-	-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates	1615.09	816.57	3351.67	2431.66	1,497.68	(2,529.39)
d) Excise duty	-	-	-	-	-	-
e) Employee benefits expense	330.27	283.47	311.08	613.74	557.53	1259.46
f) Finance costs	380.58	641.81	709.97	1022.39	1349.43	2079.19
g) Depreciation and amortization expense	265.11	276.42	324.80	541.53	620.16	1052.88
h) Other expenses	2205.33	2010.97	2629.86	4216.30	5652.30	11808.11
TOTAL EXPENSES	18357.88	19791.14	21119.26	38149.02	37929.82	83524.39
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX	2025.16	693.66	510.77	2718.82	992.95	2231.12
EXCEPTIONAL ITEMS	-	-	-	-	-	-
PROFIT BEFORE TAX	2025.16	693.66	510.77	2718.82	992.95	2231.12
TAX EXPENSE						
a) Current Tax	185.50	100.00	75.00	285.50	100.00	350.00
b) Deferred Tax	118.43	10.07	-	128.50	-	41.37
PROFIT FOR THE PERIOD	1721.23	583.59	435.77	2304.82	892.95	1839.75
OTHER COMPREHENSIVE INCOME						
A (i) Items that will not be reclassified to profit or loss	0.01	(8.69)	-	(8.68)	-	(18.57)
(ii) Income tax relating to items that will not be reclassified to profit or loss	2.26	(12.72)	-	(10.46)	-	(14.05)
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	2.27	(21.41)	-	(19.14)	-	(32.62)
TOTAL COMPREHENSIVE INCOME	1723.50	562.18	435.77	2285.68	892.95	1807.13
PAID UP EQUITY SHARE CAPITAL	1,743.30	1743.30	1415.00	1,743.30	1415.00	1570.60
(EQUITY SHARES OF RS. 10/- EACH)						
OTHER EQUITY	14,781.96	13028.06	9231.38	14781.96	9231.38	11646.36
annualised):						
(a) Basic (Rs.)	10.24	3.58	3.08	13.66	6.31	12.78
(b) Diluted (Rs.)	9.89	3.24	3.08	13.20	6.31	10.31

NOTES:

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 14th November, 2018, at the Registered Office of the Company. The Statutory Auditors of the Company have carried out a Limited Review of the Unaudited Results for Quarter/Half Year ended 30th September, 2018.
- The figures of the quarter ended 31st March, 2018 are the balancing figures between the audited figures in respect of the full financial year 2017-18 and the published figures upto the third quarter ended 31st December 2017, which were subjected to a limited review.
- The Company has opted to publish only unaudited standalone financial results. The Company would be consolidating and presenting its Consolidated Financial Statements as at and for the year ending March 31, 2019.
- The figures have been regrouped, recasted where ever necessary..
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For and on behalf of the Board of Directors

DATED :- 14.11.2018
Place -Bathinda

Certified to be true copy

For BCL Industries Limited

(Signature)
Director



SD/-
(RAJINDER MITTAL)
Mg. Director

RS. IN LAKHS

STATEMENT OF ASSETS AND LIABILITIES		AS AT 30.09.2018	
		Half Year ended	Half Year ended
		30.09.2018	31.03.2018
		(Unaudited)	(Audited)
	Particulars		
A	ASSETS		
1	NON-CURRENT ASSETS		
(a)	Property, Plant and Equipment	13055.63	13522.85
(b)	Capital work-in-progress**	-	-
(c)	Goodwill on Consolidation	-	-
(d)	Investment Property	83.07	71.31
(e)	Intangible assets under development	-	-
(f)	Financial Assets	-	-
	(i) Investments*	271.17	271.18
	(ii) Loans	-	-
	(iii) Others	-	-
(g)	Deferred tax assets (net)	-	-
(h)	Income Tax Assets (Net)	-	-
(i)	Other non-current assets	131.91	126.37
	Non-Current Assets	13541.78	13991.71
2	CURRENT ASSETS		
(a)	Inventories	22872.82	26241.13
(b)	Financial Assets		
	(i) Investments	3071.49	3071.47
	(ii) Trade receivables	5892.27	4209.25
	(iii) Cash and cash equivalents	144.83	89.06
	(iv) Other Bank Balances	744.57	437.13
	(v) Loans	-	-
	(vi) Others	-	-
(d)	Other current assets	1366.33	944.99
	Current Assets	34092.31	34993.03
	TOTAL ASSETS	47634.09	48984.74
B	EQUITY AND LIABILITIES		
	EQUITY		
(a)	Equity Share capital	1743.30	1570.60
(b)	Other Equity	14781.96	11646.36
	Attributable to the owners of the parent	16525.26	13216.96
	Non-controlling Interests	-	-
	Total Equity	16525.26	13216.96
	LIABILITIES		
1	NON-CURRENT LIABILITIES		
(a)	Financial Liabilities		
	(i) Borrowings	9295.67	9583.48
	(ii) Other financial liabilities	248.98	309.74
(b)	Provisions	135.94	124.52
(c)	Deferred tax liabilities (Net)	882.68	780.53
(d)	Other non-current liabilities	-	-
	Non-Current Liabilities	10563.27	10798.27
2	CURRENT LIABILITIES		
(a)	Financial Liabilities		
	(i) Borrowings	11533.05	12639.82
	(ii) Trade payables	7996.56	10098.43
	(iii) Other financial liabilities	445.23	1825.92
(b)	Other current liabilities	14.91	17.06
(c)	Provisions	555.81	388.28
(d)	Current Tax Liabilities (Net)	-	-
	Current Liabilities	20545.56	24969.51
	TOTAL LIABILITIES	31108.83	35767.78
	TOTAL EQUITY AND LIABILITIES	47634.09	48984.74

For and on behalf of the Board of Directors

Certified to be true copy

DATED :- 14.11.2018

For BCL Industries Limited



Sr.	SEGMENT WISE RESULTS	RS. IN LAKHS			
		Standalone			
		Quarter ended	Quarter ended	Corresponding Quarter ended	Half Year ended
		30.09.2018	30.06.2018	30.09.2017	30.09.2018
	Particulars	(Unauditted)	(Unauditted)	(Unauditted)	(Unauditted)
1	Segment Revenue (net sale/income from each segment)				
	(a) Oil & Vanaspati	12572.63	13703.14	12646.62	26275.77
	(b) Distillery	6042.96	6167.17	8969.92	12210.13
	(c) Real Estates	1767.45	614.49	160.63	2381.94
	(d) Others	-	-	-	-
	(e) Un-allocated	-	-	-	-
	Total	20383.04	20484.8	21777.17	40867.84
	Less: Inter Segment revenue	-	-	-	-
	Net sales/Income From Operations	20383.04	20484.8	21,777.17	40867.84
2	Segment Results				
	(a) Oil & Vanaspati	396.68	739.75	690.03	1136.43
	(b) Segment – Distillery	693.29	682.67	820.03	1375.96
	(c) Segment – Real Estates	1580.88	189.47	35.48	1770.35
	(d) Others	-	-	-	-
	(d) Un-allocated	-	-	-	-
	Total	2670.85	1611.89	1545.54	4282.74
	Less:				
	i) Interest/Finance Cost/dep	645.69	918.23	1034.77	1563.92
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2025.16	693.66	510.77	2718.82
3	Segment Assets-				
	(a) Oil & Vanaspati	21501.38	31403.73	25152.87	21501.38
	(b) Segment – Distillery	22391.76	22785.73	19993.68	22391.76
	(c) Segment – Real Estate	3740.95	3783.67	3633.95	3740.95
	(d) Others	-	-	0	-
	Total	47634.09	57973.13	48780.50	47634.09
	Less: i) Un-allocated	-	-	-	-
	Total Assets	47,634.09	57973.13	48780.50	47,634.09
4	Segment liabilities-				
	(a) Oil & Vanaspati	19004.32	28745.62	23334.4	19004.32
	(b) Segment – Distillery	11946.04	14037.24	14267.93	11946.04
	(c) Segment – Real Estate	158.47	424.61	531.79	158.47
	(d) Others	-	-	-	-
	Total	31108.83	43207.47	38134.12	31108.83
	Less: i) Un-allocated	-	-	-	-
	Total Liabilities	31,108.83	43207.47	38134.12	31,108.83

For and on behalf of the Board of Directors

DATED :- 14.11.2018
Place -Bathinda

SD/-
(RAJINDER MITTAL)
Mg. Director

Certified to be true copy

For BCL Industries Limited

(Signature)
Director



AMRG & ASSOCIATES

CHARTERED ACCOUNTANTS

18A, 2nd Floor, North Avenue Road, West Punjabi Bagh, New Delhi-110026

Ph. 011-47322696 / 97

Website : www.amrg.in

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Limited Review Report on Quarterly Unaudited Standalone Financial Results of BCL Industries Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
Board of Directors
Bcl Industries Limited

We have reviewed the accompanying statement of Unaudited Standalone Financial Results of BCL Industries Limited (the Company) for the second quarter ended 30th September 2018, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; ('the circular').

This Statement is the responsibility of the Company's management and has been approved by the Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on this Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 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 prepared in accordance with applicable Indian accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 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 obligation and disclosure requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR AMRG & ASSOCIATES
(CHARTERED ACCOUNTANTS)
FRN: 004453N

Deepali
CA Deepali Garg
(PARTNER)

M.NO: 546449

PLACE: BATHINDA

DATED: 14-11-2018