

Regd. Office:

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CIN: L24231PB1976PLC003624

29.10.2021

TO CORPORATE RELATIONSHIP DEPARTMENT BSE LIMITED. FLOOR 25, FERROZE JEEJEEBHOY TOWERS, DALAL STREET , MUMBAI- 400001 (PH: 022- 22721233-34 FAX:22722082, 22722037	TO THE MANAGER, NATIONAL STOCK EXCHANGE OF INDIA LTD., EXCHANGE PLAZA, BANDRA KURLA COMPLEX, BANDRA (EAST), MUMBAI – 400051
BSE Code: 524332	NSE SCRIP CODE: BCLIND

REG:

- 1. OUTCOME OF BOARD MEETING**
- 2. UNAUDITED FINANCIAL RESULTS FOR SECOND QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2021 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. 29th day of October, 2021, has, inter-alia approved and taken on record, the Standalone and Consolidated Unaudited Financial Results for the Second Quarter/ Half Year ended 30th September, 2021.

We are enclosing herewith Standalone and Consolidated Unaudited Financial Results for Quarter/ Half Year ended 30th September, 2021 as approved by the Board of Directors and a copy of the Auditors' Limited Review Report thereon.

The Board Meeting commenced at 10.45. a.m. and concluded at 12.10 p.m. .

Thanking You,

Yours faithfully

For BCL Industries Limited

Gurinder Makkar

Company Secretary & Compliance Officer

M.NO. F5124



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2021

(RS. IN LAKHS)

PARTICULARS		STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
Income							
REVENUE FROM OPERATIONS	1	46296.48	45012.43	32616.13	91308.91	60180.17	143128.71
OTHER INCOME	2	122.96	207.88	44.48	330.84	155.02	477.99
TOTAL INCOME (1+2)	3	46419.44	45220.31	32660.61	91639.75	60335.19	143606.70
EXPENSES							
a) Cost of materials consumed		36184.40	38529.94	24080.73	74714.34	45127.91	1,12,943.27
b) Purchases of stock-in-trade			-	-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		3073.23	(650.46)	3863.80	2,422.77	5,854.12	8,901.33
d) Excise duty		146.10	151.01	140.14	297.11	194.32	405.79
e) Employee benefits expense		404.46	386.11	332.23	790.57	601.20	1397.22
f) Finance costs		164.24	213.83	212.02	378.07	542.25	1297.80
g) Depreciation and amortization expense		357.35	348.24	305.20	705.59	632.30	1270.07
h) Other expenses		3403.14	4025.22	2206.36	7428.36	4808.62	11296.39
TOTAL EXPENSES	4	43732.92	43003.89	31140.48	86736.81	57760.72	137511.87
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	2686.52	2216.42	1520.13	4902.94	2574.47	6094.83
EXCEPTIONAL ITEMS (Refer Note 4)	6	-	-	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	2686.52	2216.42	1520.13	4902.94	2574.47	6094.83
TAX EXPENSE	8						
a) Current Tax		(670.00)	(565.00)	(350.00)	(1,235.00)	(600.00)	(1,580.00)
b) Deferred Tax		86.11	42.72	62.45	128.83	12.45	8.74
PROFIT FOR THE YEAR / PERIOD (7-8)	9	2102.63	1694.14	1232.58	3796.77	1986.92	4523.57
SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)	11	2102.63	1694.14	1232.58	3796.77	1986.92	4523.57
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		-	-	53.00	-	53.00	(42.68)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	4.28
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		-	-	-	-	-	-

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2021

(RS. IN LAKHS)

OTHER COMPREHENSIVE INCOME	12	-	-	53.00	-	53.00	(38.40)
TOTAL COMPREHENSIVE INCOME (11+12)	13	2102.63	1694.14	1285.58	3796.77	2039.92	4485.17
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2102.63	1694.14	1285.58	3796.77	2,039.92	4485.17
NON-CONTROLLING INTERESTS		-	-	-	-	-	-
Other Comprehensive Income Attributable to:							
i) Owner of the company		-	-	-	-	-	-
ii) Non Controlling Interest		-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2102.63	1,694.14	1,285.58	3,796.77	2,039.92	4485.17
NON-CONTROLLING INTERESTS		-	-	-	-	-	-
PAID UP EQUITY SHARE CAPITAL	14	2415.00	2415.00	2415.00	2415.00	2415.00	2415.00
(EQUITY SHARES OF RS. 10/- EACH)							
OTHER EQUITY	15	29949.54	28313.47	24384.33	29949.54	24384.33	26619.33
EARNINGS PER SHARE (of Re. 10/- each) (not annualised):	16						
(a) Basic (Rs.)		8.71	7.02	5.73	15.72	9.81	20.12
(b) Diluted (Rs.)		8.71	7.02	5.73	15.72	9.81	20.12

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 29th October, 2021 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended 30th September, 2021, 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

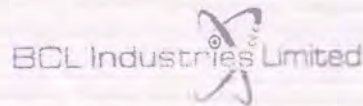
The Limited Review, as required under Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed and the related Report does not have any impact on the above 'Results and Notes' for the Quarter and half year ended 30th September, 2021 which needs to be explained.

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Managing Director



Dated : 29th October, 2021
Place : Bathinda



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2021

(RS. IN LAKHS)

PARTICULARS		CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
Income							
REVENUE FROM OPERATIONS	1	46296.48	45012.43	32616.13	91308.91	60180.17	143128.71
OTHER INCOME	2	122.96	208.01	44.48	330.97	155.03	481.25
TOTAL INCOME (1+2)	3	46419.44	45220.44	32660.61	91639.88	60335.20	143609.96
EXPENSES							
a) Cost of materials consumed		36184.40	38529.94	24080.73	74714.34	45127.91	112943.27
b) Purchases of stock-in-trade		-	-	-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		3073.23	(650.46)	3863.80	2422.77	5,854.12	8901.33
d) Excise duty		146.10	151.01	140.14	297.11	194.32	405.79
e) Employee benefits expense		404.46	386.11	332.23	790.57	601.20	1397.22
f) Finance costs		166.28	215.94	264.72	382.22	645.07	1596.52
g) Depreciation and amortization expense		361.65	351.02	306.78	712.67	635.44	1277.03
h) Other expenses		3406.91	4027.35	2207.30	7434.26	4810.41	11302.22
TOTAL EXPENSES	4	43743.03	43010.91	31195.70	86753.94	57868.47	137823.38
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	2676.41	2209.53	1464.91	4885.94	2466.73	5786.58
EXCEPTIONAL ITEMS (Refer Note 4)	6	-	-	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	2676.41	2209.53	1464.91	4885.94	2466.73	5786.58
TAX EXPENSE	8						
a) Current Tax		(670.00)	(565.00)	(350.00)	(1,235.00)	(600.00)	(1,580.00)
b) Deferred Tax		86.11	42.72	62.45	128.83	12.45	8.74
PROFIT FOR THE YEAR / PERIOD (7-8)	9	2092.52	1687.25	1177.36	3779.77	1879.18	4,215.32
SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)	11	2092.52	1687.25	1177.36	3779.77	1879.18	4215.32
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		-	-	53.00	-	53.00	(42.68)
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	4.28
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		-	-	-	-	-	-



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2021

(RS. IN LAKHS)

OTHER COMPREHENSIVE INCOME	12	-	-	53.00	-	53.00	(38.40)
TOTAL COMPREHENSIVE INCOME (11+12)	13	2092.52	1687.25	1230.36	3779.77	1932.18	4176.92
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2095.04	1688.98	1231.70	3,784.02	1,934.76	4219.39
NON-CONTROLLING INTERESTS		(2.52)	{-1.73}	(1.34)	(4.25)	(2.58)	(4.07)
Other Comprehensive Income Attributable to:							
i) Owner of the company		-	-	53.00	-	53.00	(38.40)
ii) Non Controlling Interest		-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2095.04	1,688.98	1,284.70	3784.02	1,987.76	4,180.99
NON-CONTROLLING INTERESTS		(2.52)	{-1.73}	(1.34)	(4.25)	(2.58)	(4.07)
PAID UP EQUITY SHARE CAPITAL	14	2415.00	2415.00	2415.00	2415.00	2415.00	2415.00
(EQUITY SHARES OF RS. 10/- EACH)							
OTHER EQUITY	15	29614.81	27988.85	24232.82	29614.81	24232.82	26301.64
EARNINGS PER SHARE (of Re. 10/- each) (not annualised):	16						
(a) Basic (Rs.)		8.66	6.99	5.25	15.65	9.04	18.75
(b) Diluted (Rs.)		8.66	6.99	5.25	15.65	9.04	18.75

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 29th October, 2021 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended 30th September, 2021, 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. M/s Svaksha Distillery Limited, Khargpur, Kolkatta (WB). 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, 2021 which needs to be explained.

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Managing Director



Dated : 29th October, 2021
Place : Bathinda

SEGMENT RESULTS

Rs. In Lakhs

Sr.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment Revenue						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	34244.73	31756.00	20742.07	66,000.73	35,166.99	97943.19
	(b) Distillery	12190.91	13800.16	12802.04	25,991.07	26,624.58	46772.66
	(c) Real Estates	356.39	395.58	657.40	751.97	1,012.85	2227.41
	(d) Others	-	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-	-
	Total	46792.03	45951.74	34201.51	92743.77	62,804.42	146943.26
	Less : Inter Segment revenue	372.59	731.43	1540.90	1,104.02	2,469.23	3336.56
	Net sales/Income From Operations	46419.44	45220.31	32660.61	91639.75	60,335.19	143606.70
2	Segment Results						
	(a) Oil & Vanaspati	1147.33	1048.74	375.24	2,196.07	914.43	2924.39
	(b) Segment – Distillery	1972.65	1639.06	1518.46	3,611.71	2,527.65	5066.28
	(c) Segment – Real Estates	88.13	90.69	143.65	178.82	306.94	672.03
	(d) Others	-	-	-	-	-	-
	(d) Un-allocated	-	-	-	-	-	-
	Total	3208.11	2778.49	2037.35	5986.60	3749.02	8662.70
	Less:						
	i) Interest/Finance Cost/dep	521.59	562.07	517.22	1,083.66	1,174.55	2567.87
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2686.52	2216.42	1520.13	4902.94	2,574.47	6094.83

SEGMENT RESULTS

Rs. In Lakhs

Sr.	Particulars	STANDALONE				
		Quarter Ended		Half Year Ended		F.Y. Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	31.03.2021 (Audited)
3	Segment Assets-					
	a) Oil & Vanaspati	39547.60	35,499.03	31,277.35	39,547.60	32,020.17
	(b) Segment – Distillery	17063.63	19,438.69	20,711.44	17,063.63	19,968.61
	(c) Segment – Real Estate	4081.79	4,295.50	3,553.65	4,081.79	3,553.65
	(d) Others	-	-	-	-	-
	Total	60693.02	59,233.22	55,542.44	60,693.02	55,542.43
	Less: i) Un-allocated	-	-	-	-	-
	Total Assets	60693.02	59,233.22	55,542.44	60,693.02	55,542.43
4	Segment liabilities-					
	(a) Oil & Vanaspati	17722.71	16660.81	17425.72	17,722.71	16,382.89
	(b) Segment – Distillery	9061.22	10189.05	9474.42	9,061.22	10,517.25
	(c) Segment – Real Estate	410.04	434.27	579.07	410.04	579.07
	(d) Others	-	-	-	-	-
	Total	27193.97	27284.13	27479.21	27193.97	27479.21
	i)Un-allocated	1134.51	1220.62	1263.90	1134.51	1263.90
	Total Liabilities	28328.48	28504.75	28743.11	28328.48	28743.11

For and on behalf of the Board of Directors

Dated : 29th October,2021
Place : Bathinda


(RAJINDER MITTAL)
Mg. Director



SEGMENT RESULTS

(Rs. In Lakhs)

Sr.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2021 (Unaudited)	30.06.2021 (Unaudited)	30.09.2020 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment Revenue (net sale/income from each segment)						
	(a) Oil & Vanaspati	34244.73	31756.00	20742.07	66000.73	35166.99	97943.19
	(b) Distillery	12190.91	13800.16	12802.04	25991.07	26624.58	46772.66
	(c) Real Estates	356.39	395.58	657.40	751.97	1012.85	2227.41
	(d) Others	-	0.13	-	0.13	0.01	3.26
	(e) Un-allocated	-	-	-	-	-	-
	Total	46792.03	45951.87	34201.51	92743.90	62804.43	146946.52
	Less : Inter Segment revenue	372.59	731.43	1540.90	1104.02	2469.23	3336.56
	Net sales/Income From Operations	46419.44	45220.44	32660.61	91639.88	60335.20	143609.96
2	Segment Results						
	(a) Oil & Vanaspati	1147.33	1048.74	375.24	2196.07	914.43	2924.39
	(b) Segment – Distillery	1972.65	1639.06	1518.46	3611.71	2527.65	5066.28
	(c) Segment – Real Estates	88.13	90.69	143.65	178.82	306.94	672.03
	(d) Others	(3.77)	(2.00)	(0.95)	(5.77)	(1.79)	(2.57)
	(d) Un-allocated	-	-	-	-	-	-
	Total	3204.34	2776.49	2036.40	5980.83	3747.23	8660.13
	Less:						
	i) Interest/Finance Cost/dep	527.93	566.96	571.49	1094.89	1280.50	2873.55
	ii) Other Un- allocated Income (net off Un-	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2676.41	2209.53	1464.91	4885.94	2466.73	5786.58

SEGMENT RESULTS

(Rs. In Lakhs)

3	Segment Assets-						
	a) Oil & Vanaspati	39547.60	34,373.61	32020.17	39547.60	32020.17	36474.81
	(b) Segment – Distillery	17063.63	19,438.69	19968.61	17063.63	19968.61	21858.91
	(c) Segment – Real Estate	4081.79	4,295.50	3553.65	4081.79	3553.65	4501.54
	(d) Others	386.84	1362.52	373.96	386.84	373.96	370.73
	Total	61079.86	59,470.32	55916.39	61,079.86	55916.39	63205.99
	Less: i) Un-allocated	-	-	-	-	-	-
	Total Assets	61079.86	59,470.32	55,916.39	61,079.86	55,916.39	63205.99
4	Segment liabilities-						
	(a) Oil & Vanaspati	17722.71	16660.81	17425.72	17722.71	17425.72	20250.54
	(b) Segment – Distillery	9061.22	10189.05	9474.42	9061.22	9474.42	11863.55
	(c) Segment – Real Estate	410.04	434.27	579.07	410.04	579.07	423.50
	(d) Others	721.57	561.72	525.45	721.57	525.45	688.42
	Total	27915.54	27845.85	28004.66	27915.54	28004.66	33226.01
	i) Un-allocated	1134.51	1220.62	1,263.90	1,134.51	1,263.90	1263.34
	Total Liabilities	29050.05	29066.47	29,268.56	29,050.05	29,268.56	34489.35

For and on behalf of the Board of Directors

Dated : 29th October, 2021

Place : Bathinda

(RAJINDER MITTAL)

Mg. Director



Statement of Unaudited Standalone & Consolidated Cash Flows For The Half Yearly Ended 30th September, 2021

(Rs. In Lakhs)

Sr.No.	Particulars	Standalone		Consolidated	
		For the half year 30th September 2021	For the half year 30th September 2020	For the half year 30th September 2021	For the half year 30th September 2020
A	Cash Flow From Operating Activities				
	Net Profit before taxation & Exceptional Items	4902.94	2574.47	4885.94	2466.73
	Adjustment for				
	Depreciation	705.59	632.30	712.67	635.44
	Prior period adjustment	-	-	-	-
	Finance Cost	378.07	542.25	382.22	645.07
	Profit/ Loss on sale of asset	-	-	-	-
	Expenses through R&S	-	(34.33)	-	(34.33)
	Actuarial gain/(loss) on Defined Benefit Plan	-	-	-	-
	Operating Profit before Working Capital Changes	5986.60	3714.69	5980.83	3712.91
	Adjustment for				
	Trade & Other Receivables	185.95	(5242.53)	216.55	(5242.52)
	Inventories	11533.27	9349.74	11533.27	9349.74
	Trade Payable & Other Liabilities	(3803.97)	(9993.80)	(3697.90)	(10016.48)
	Loans & Advances & other Assets	(9543.61)	(843.03)	(7468.30)	(597.39)
	Cash Generated from Operations	4358.24	(3014.93)	6564.45	(2793.74)
	Direct Tax Paid	(818.88)	(352.29)	(818.88)	(352.29)
	Prior period items	-	-	-	-
	Net Cash Flow from Operating Activities (A)	3539.36	(3367.22)	5745.57	(3146.03)
B	Cash Flow From Investing Activities				
	Purchase of Fixed Assets	(566.48)	(149.67)	(2,872.20)	(272.85)
	Purchase of Investments(Net)	(174.44)	-	-	-
	Sale of Fixed Assets	-	-	-	-
	Sale of Investment	-	-	-	-
	Net Cash Flow from Investing Activities (B)	(740.92)	(149.67)	(2,872.20)	(272.85)
C	Cash Flow From Financing Activities				
	Change in Reserves	-	-	-	-
	Dividend Paid Including Dividend Distribution Tax	(466.56)	-	(466.56)	-
	Finance Cost	(378.07)	(542.25)	(382.22)	(645.07)
	Long Term & Short Term Borrowings	(1,955.75)	840.86	(2,028.72)	845.25
	Proceeds from issue of Equity Shares including by Way of Conversion of Warrant	-	3000.00	-	3000.00
	Net Cash Flow from Financing Activities (C)	(2,800.38)	3,298.61	(2,877.50)	3,200.18
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(1.94)	(218.28)	(4.13)	(218.70)
	Cash & Cash Equivalents as at beginning	615.00	1360.11	620.22	1362.77
	Add: Upon addition of Subsidiary	-	-	-	-
	Cash & Cash Equivalents as at end	613.06	1,141.83	616.09	1,144.07

For and on behalf of the Board of Directors

(RAJINDER MITTAL)

Mg. Director

Dated : 29th October, 2021

Place : Bathinda (Pb.)



STATEMENT OF ASSETS AND LIABILITIES		STANDALONE		CONSOLIDATED	
Particulars		As at	As at	As at	As at
		30th September, 2021	31st March, 2021	30th September, 2021	31st March, 2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
A	ASSETS				
1	NON-CURRENT ASSETS				
(a)	Property, Plant and Equipment	12027.09	12390.08	12639.67	12854.91
(b)	Capital work-in-progress**	231.61	-	5252.07	2869.60
(c)	Right to Use	4.39	8.78	4.39	8.78
(d)	Goodwill on Consolidation	-	-	-	-
(e)	Investment Property	39.35	40.57	39.34	40.57
(f)	Intangible assets under development	9.24	11.34	9.24	11.34
(g)	Financial Assets				
(i)	Investments*	1527.46	1353.06	402.04	402.04
(ii)	Loans	-	-	-	-
(iii)	Others	-	-	-	-
(h)	Deferred tax assets (net)	-	-	-	-
(i)	Income Tax Assets (Net)	-	-	-	-
(j)	Other non-current assets	155.36	154.33	4081.50	2149.47
	Non-Current Assets	13994.50	13958.16	22428.25	18336.71
2	CURRENT ASSETS				
(a)	Inventories	13551.06	25084.33	13551.06	25084.33
(b)	Financial Assets				
(i)	Investments	2180.99	2180.99	2180.99	2180.99
(ii)	Trade receivables	13290.04	13475.99	13259.44	13475.99
(iii)	Cash and cash equivalents	613.06	615.00	616.09	620.22
(iv)	Other Bank Balances	1,200.23	768.31	1,200.23	768.31
(v)	Loans	8725.57	4395.28	-	-
(vi)	Others	30.03	30.03	30.14	30.03
(d)	Other current assets	6579.77	1799.40	7285.89	2181.64
(e)	Assets Classified as Held For Sale	527.77	527.77	527.77	527.77
	Current Assets	46698.52	48877.10	38651.61	44869.28
	TOTAL ASSETS	60693.02	62835.26	61079.86	63205.99
B	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity Share capital	2415.00	2415.00	2415.00	2415.00
(b)	Other Equity	29949.54	26619.33	29343.84	26051.96
(c)	Non Controlling Interest	-	-	270.97	249.68
	Total Equity	32364.54	29034.33	32029.81	28716.64
	LIABILITIES				
1	NON-CURRENT LIABILITIES				
(a)	Financial Liabilities				
(i)	Borrowings	4560.66	5410.64	4954.97	5804.78
(ii)	Other financial liabilities	282.51	368.93	282.51	368.93
(b)	Provisions	210.18	197.22	210.18	197.22
(c)	Deferred tax liabilities (Net)	1134.51	1263.34	1134.51	1263.34
(d)	Other non-current liabilities	-	-	-	-
	Non-Current Liabilities	6187.86	7240.13	6582.17	7634.27
2	CURRENT LIABILITIES				
(a)	Financial Liabilities				
(i)	Borrowings	11366.45	12472.22	11557.75	12736.63
(ii)	Lease Liabilities	4.35	8.71	4.35	8.71
(iii)	Trade payables	6094.11	9951.46	6106.55	9953.18
(iv)	Other financial liabilities	886.28	1033.83	1008.35	1033.83
(b)	Other current liabilities	2050.59	1808.09	2052.04	1836.24
(c)	Provisions	48.52	54.52	48.52	54.52
(d)	Current Tax Liabilities (Net)	1,690.32	1,231.97	1,690.32	1,231.97
	Current Liabilities	22140.62	26560.80	22467.88	26855.08
	TOTAL LIABILITIES	28328.48	33800.93	29050.05	34489.35
	TOTAL EQUITY AND LIABILITIES	60693.02	62835.26	61079.86	63205.99

For and on behalf of the Board of Directors

Dated : 29th October, 2021

Place : Bathinda

(RAJINDER MITTAL)

Mg. Director



Independent Auditors Limited Review Report on the Quarterly Unaudited Standalone Financial Results for the quarter ended September 30, 2021 of the Company Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
BCL Industries Limited
CIN: L24231PB1976PLC003624**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **BCL Industries Limited** (the 'Company') for the quarter ended September 30, 2021 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
2. 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, ("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. 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 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.
4. Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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

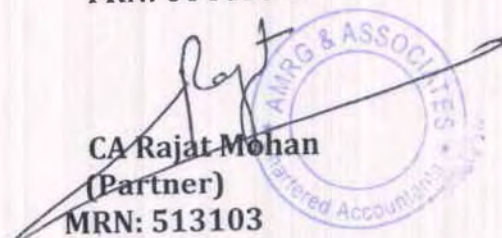


Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement

Place: Bathinda
Date: 29.10.2021

UDIN - 21513103 AAAACD5946

For AMRG & Associates
Chartered Accountants
FRN: 004453N


CA Rajat Mohan
(Partner)
MRN: 513103



Independent Limited Review Report on the Quarterly Unaudited Consolidated Financial Results for quarter ended September 30, 2021 of the Company Pursuant to the Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
BCL Industries Limited
CIN: L24231PB1976PLC003624**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **BCL Industries Limited** ("the Parent") and its Subsidiary (the Parent and its Subsidiary together referred to as 'the Group') for the quarter ended September 30, 2021 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared 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. 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 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.
4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.



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

Parent Company - BCL Industries Limited (Formerly Known as BCL Industries and Infrastructure Limited) CIN: L24231PB1976PLC003624

Subsidiary Company – Svaksha Distillery Limited (CIN: U74900WB2014PLC202126)

6. The accompanying Unaudited Consolidated Financial Results includes unaudited Interim Financial Results/Information in respect of 1 subsidiary, which have not been reviewed by their auditor, whose interim financial results/information reflect total assets of Rs. **10,561.62 Lakhs** as at September 30, 2021, total other income of **Rs. 0.13 Lakhs**, total net loss after tax of **Rs. 17.00 Lakhs** and total comprehensive income of **Rs. Nil** for the quarter ended September 30, 2021. These unaudited financial results have been approved and furnished to us by the management. Our conclusion, in so far as it relates to the affairs of this subsidiary is based solely on such unaudited financial results. According to the information and explanations given to us by the Management, these financial results are not material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.
7. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bathinda


Date: 29.10.2021

UDIN: 21513103 AAAACC 5980

FOR AMRG & Associates

Chartered Accountants

FRN: 004453N


CA Rajat Mohan
(Partner)

MRN: 513103

