

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

PARTICULARS		STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>INCOME:</b>							
REVENUE FROM OPERATIONS	1	42509.73	37647.16	46296.48	80156.89	91308.91	199306.87
OTHER INCOME	2	264.54	157.09	122.96	421.63	330.84	811.21
<b>TOTAL INCOME (1+2)</b>	<b>3</b>	<b>42774.27</b>	<b>37804.25</b>	<b>46419.44</b>	<b>80578.52</b>	<b>91639.75</b>	<b>200118.08</b>
<b>EXPENSES:</b>							
a) Cost of materials consumed		36842.60	30608.84	36184.40	67451.44	74714.34	165741.03
b) Purchases of stock-in-trade		-	-	-	-	-	44.50
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		(491.23)	(1,509.58)	3073.23	(2,000.81)	2,422.77	(198.87)
d) Excise duty		17.33	158.86	146.10	176.19	297.11	533.15
e) Employee benefits expense		478.29	453.57	404.46	931.86	790.57	1750.85
f) Finance costs		(50.10)	408.19	164.24	358.09	378.07	1763.33
g) Depreciation and amortization expense		375.85	374.24	357.35	750.09	705.59	1454.24
h) Other expenses		4865.20	4926.21	3403.14	9791.41	7428.36	17667.24
<b>TOTAL EXPENSES:</b>	<b>4</b>	<b>42037.94</b>	<b>35420.33</b>	<b>43732.92</b>	<b>77458.27</b>	<b>86736.81</b>	<b>188755.47</b>
<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)</b>	<b>5</b>	<b>736.33</b>	<b>2383.92</b>	<b>2686.52</b>	<b>3120.25</b>	<b>4902.94</b>	<b>11362.61</b>
EXCEPTIONAL ITEMS (Refer Note 4)	6	-	-	-	-	-	-
<b>PROFIT BEFORE TAX (5+6)</b>	<b>7</b>	<b>736.33</b>	<b>2383.92</b>	<b>2686.52</b>	<b>3120.25</b>	<b>4902.94</b>	<b>11362.61</b>
<b>TAX EXPENSE:</b>							
a) Current Tax		(200.00)	(595.00)	(670.00)	(795.00)	(1,235.00)	(3,000.00)
b) Deferred Tax		30.13	(6.48)	86.11	23.65	128.83	141.93
<b>PROFIT FOR THE YEAR / PERIOD (7-8)</b>	<b>9</b>	<b>566.46</b>	<b>1782.44</b>	<b>2102.63</b>	<b>2348.90</b>	<b>3,796.77</b>	<b>8,504.54</b>
<b>SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)</b>	<b>11</b>	<b>566.46</b>	<b>1782.44</b>	<b>2102.63</b>	<b>2348.90</b>	<b>3796.77</b>	<b>8504.54</b>
<b>OTHER COMPREHENSIVE INCOME:</b>							
A (i) Items that will not be reclassified to profit or loss		182.97	-	-	182.97	-	130.77
(ii) Income tax relating to items that will not be reclassified to profit or loss		(46.06)	-	-	(46.06)	-	(26.37)
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		-	-	-	-	-	-
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>	<b>12</b>	<b>136.91</b>	<b>-</b>	<b>-</b>	<b>136.91</b>	<b>-</b>	<b>104.40</b>
<b>TOTAL COMPREHENSIVE INCOME (11+12)</b>	<b>13</b>	<b>703.37</b>	<b>1782.44</b>	<b>2102.63</b>	<b>2485.81</b>	<b>3796.77</b>	<b>8608.94</b>



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs.in Lakhs)

PARTICULARS	STANDALONE					
	Quarter Ended			Half Year Ended		F.Y. Ended
	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :						
OWNERS OF THE PARENT	703.37	1782.44	2102.63	2,485.81	3,796.77	8608.94
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	703.37	1,782.44	2,102.63	2,485.81	3,796.77	8,608.94
NON-CONTROLLING INTERESTS	-	-	-	-	-	-
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 10/- EACH)	14	2415.00	2415.00	2415.00	2415.00	2415.00
OTHER EQUITY	15	36769.65	36352.68	29949.54	29949.54	34570.25
EARNINGS PER SHARE (of Re. 10/- each) (not annualised):	16					
(a) Basic (Rs.)		2.35	7.38	8.71	9.73	15.72
(b) Diluted (Rs.)		2.35	7.38	8.71	9.73	15.72

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 14th Nov.,2022 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended September 30, 2022, 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, 2022 which needs to be explained.

For and on behalf of the Board of Directors

( RAJINDER MITTAL )  
Managing Director



Dated : 14th November, 2022  
Place : Bathinda

SEGMENT RESULTS

(RS. IN LAKHS)

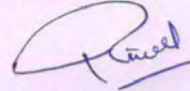
Sr.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	29937.40	27178.91	34244.73	57116.31	66000.73	151597.17
	(b) Distillery	13927.08	11705.69	12190.91	25632.77	25991.07	51586.98
	(c) Real Estates	127.57	139.07	356.39	266.64	751.97	989.71
	(d) Others	-	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-	-
	<b>Total</b>	<b>43992.05</b>	<b>39023.67</b>	<b>46792.03</b>	<b>83015.72</b>	<b>92743.77</b>	<b>204173.86</b>
	Less: Inter Segment revenue	1217.78	1219.42	372.59	2,437.20	1104.02	4055.78
	<b>Net sales/Income From Operations</b>	<b>42774.27</b>	<b>37804.25</b>	<b>46419.44</b>	<b>80578.52</b>	<b>91639.75</b>	<b>200118.08</b>
<b>2</b>	<b>Segment Results</b>						
	(a) Oil & Vanaspati	(752.87)	1425.80	1147.33	672.93	2196.07	6207.32
	(b) Segment – Distillery	1812.40	1723.76	1972.65	3,536.16	3611.71	8096.15
	(c) Segment – Real Estates	2.55	16.79	88.13	19.34	178.82	276.71
	(d) Others	-	-	-	-	-	-
	(d) Un-allocated	-	-	-	-	-	-
	<b>Total</b>	<b>1062.08</b>	<b>3166.35</b>	<b>3208.11</b>	<b>4228.43</b>	<b>5986.60</b>	<b>14580.18</b>
	Less:						
	i) Interest/Finance Cost/dep	325.75	782.43	521.59	1,108.18	1,083.66	3217.57
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	<b>Total Profit (+)/ Loss (-) before Tax</b>	<b>736.33</b>	<b>2383.92</b>	<b>2686.52</b>	<b>3120.25</b>	<b>4,902.94</b>	<b>11362.61</b>
<b>3</b>	<b>Segment Assets-</b>						
	a) Oil & Vanaspati	48,667.60	52543.80	39547.60	48667.60	39547.60	43584.98
	(b) Segment – Distillery	30338.46	26005.13	17063.63	30338.46	17063.63	21647.16
	(c) Segment – Real Estate	2725.39	3343.63	4081.79	2725.39	4081.79	3867.95
	(d) Others	0.00	0.00	0.00	0.00	0.00	-
	<b>Total</b>	<b>81731.45</b>	<b>81892.56</b>	<b>60693.02</b>	<b>81731.45</b>	<b>60693.02</b>	<b>69100.09</b>
	Less: i) Un-allocated	-	-	-	-	-	-
	<b>Total Assets</b>	<b>81731.45</b>	<b>81892.56</b>	<b>60693.02</b>	<b>81731.45</b>	<b>60693.02</b>	<b>69100.09</b>

**SEGMENT RESULTS**

(RS. IN LAKHS)

Sr.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>4</b>	<b>Segment liabilities-</b>						
	(a) Oil & Vanaspati	22,489.78	26275.6	17722.71	22,489.78	17722.71	19282.22
	(b) Segment – Distillery	18,579.45	15344.93	9061.22	18,579.45	9,061.22	11396.67
	(c) Segment – Real Estate	300.91	350.09	410.04	300.91	410.04	288.16
	(d) Others	-	-	-	-	-	-
	<b>Total</b>	<b>41370.14</b>	<b>41970.62</b>	<b>27193.97</b>	<b>41370.14</b>	<b>27193.97</b>	<b>30967.05</b>
	i)Un-allocated	1176.66	1154.26	1134.51	1176.66	1134.51	1147.79
	<b>Total Liabilities</b>	<b>42546.80</b>	<b>43124.88</b>	<b>28328.48</b>	<b>42546.80</b>	<b>28328.48</b>	<b>32114.84</b>

For and on behalf of the Board of Directors



( RAJINDER MITTAL )  
 Mg. Director



Dated : 14th November, 2022  
 Place : Bathinda

**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2022**

(Rs.in Lakhs)

PARTICULARS		CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>INCOME:</b>							
REVENUE FROM OPERATIONS	1	45257.90	37647.16	46296.48	82905.06	91308.91	199306.85
OTHER INCOME	2	266.89	158.29	122.96	425.18	330.97	811.78
<b>TOTAL INCOME (1+2)</b>	<b>3</b>	<b>45524.79</b>	<b>37805.45</b>	<b>46419.44</b>	<b>83330.24</b>	<b>91639.88</b>	<b>200118.63</b>
<b>EXPENSES:</b>							
a) Cost of materials consumed		39318.06	30608.84	36184.40	69926.90	74714.34	165741.03
b) Purchases of stock-in-trade		-	-	-	-	-	44.50
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		(1,505.96)	(1,509.58)	3073.23	(3,015.54)	2,422.77	(198.87)
d) Excise duty		17.33	158.86	146.10	176.19	297.11	533.15
e) Employee benefits expense		632.70	453.57	404.46	1086.27	790.57	1750.85
f) Finance costs		317.53	415.61	166.28	733.14	382.22	1766.29
g) Depreciation and amortization expense		671.08	393.12	361.65	1064.20	712.67	1468.10
h) Other expenses		6201.96	4934.26	3406.91	11136.22	7434.26	17678.13
<b>TOTAL EXPENSES</b>	<b>4</b>	<b>45652.70</b>	<b>35454.68</b>	<b>43743.03</b>	<b>81107.38</b>	<b>86753.94</b>	<b>188783.18</b>
<b>PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)</b>	<b>5</b>	<b>(127.91)</b>	<b>2350.77</b>	<b>2676.41</b>	<b>2222.86</b>	<b>4885.94</b>	<b>11335.45</b>
EXCEPTIONAL ITEMS (Refer Note 4)	6	-	-	-	-	-	-
<b>PROFIT BEFORE TAX (5+6)</b>	<b>7</b>	<b>(127.91)</b>	<b>2350.77</b>	<b>2676.41</b>	<b>2222.86</b>	<b>4885.94</b>	<b>11335.45</b>
<b>TAX EXPENSE</b>	<b>8</b>						
a) Current Tax		(200.00)	(595.00)	(670.00)	(795.00)	(1,235.00)	(3,000.00)
b) Deferred Tax		246.27	19.02	86.11	265.29	128.83	141.93
<b>PROFIT FOR THE YEAR / PERIOD (7-8)</b>	<b>9</b>	<b>(81.64)</b>	<b>1774.79</b>	<b>2092.52</b>	<b>1693.15</b>	<b>3,779.77</b>	<b>8,477.38</b>
<b>SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES</b>	<b>10</b>	-	-	-	-	-	-
<b>PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)</b>	<b>11</b>	<b>(81.64)</b>	<b>1774.79</b>	<b>2092.52</b>	<b>1693.15</b>	<b>3779.77</b>	<b>8477.38</b>
<b>OTHER COMPREHENSIVE INCOME:</b>							
A (i) Items that will not be reclassified to profit or loss		182.97	-	-	182.97	-	130.77
(ii) Income tax relating to items that will not be reclassified to profit or loss		(46.06)	-	-	(46.06)	-	(26.37)
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		-	-	-	-	-	-
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>	<b>12</b>	<b>136.91</b>	-	-	<b>136.91</b>	-	<b>104.40</b>
<b>TOTAL COMPREHENSIVE INCOME (11+12)</b>	<b>13</b>	<b>55.27</b>	<b>1774.79</b>	<b>2092.52</b>	<b>1830.06</b>	<b>3779.77</b>	<b>8581.78</b>

<b>PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :</b>							
OWNERS OF THE PARENT		80.39	1,776.70	2095.04	1,857.09	3,784.02	8484.08
NON-CONTROLLING INTERESTS		(162.03)	(1.91)	(2.52)	(163.94)	(4.25)	(6.79)
<b>OTHER COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>							
i) Owner of the company		136.91	-	-	136.91	-	104.40
ii) Non Controlling Interest		-	-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :</b>							
OWNERS OF THE PARENT		217.30	1,776.70	2,095.04	1,994.00	3,784.02	8,588.48
NON-CONTROLLING INTERESTS		(162.03)	(1.91)	(2.52)	(163.94)	(4.25)	(6.79)
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 10/- EACH)	14	2415.00	2415.00	2415.00	2415.00	2415.00	2415.00
OTHER EQUITY	15	36958.59	37199.71	29614.81	36968.59	29614.81	35424.90
EARNINGS PER SHARE (of Re. 10/- each) (not annualised):	16						
(a) Basic (Rs.)		(0.34)	7.35	8.66	7.01	15.65	35.10
(b) Diluted (Rs.)		(0.34)	7.35	8.66	7.01	15.65	35.10

**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 14th Nov.,2022 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended September 30, 2022, 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.

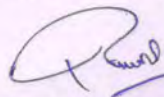
The Consolidated unaudited financial results of BCL Industries Ltd. includes financial results of its subsidiary company i.e. Svaksha Distillery Limited.  
(CIN : U74900WB2014PLC202126)

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, 2022 which needs to be explained.

For and on behalf of the Board of Directors



( RAJINDER MITTAL )  
Managing Director



Dated : 14th November, 2022  
Place : Bathinda

SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>1</b>	<b>Segment Revenue</b>						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	29937.40	27178.91	34244.73	57116.31	66000.73	151597.17
	(b) Distillery	13927.08	11705.69	12190.91	25632.77	25991.07	51586.98
	(c) Real Estates	127.57	139.07	356.39	266.64	751.97	989.71
	(d) Svaksha Distillery Ltd.(Subsidiary)	2751.41	1.20	-	2752.61	0.13	0.55
	(e) Un-allocated	-	-	-	-	-	-
	<b>Total</b>	<b>46743.46</b>	<b>39024.87</b>	<b>46792.03</b>	<b>85768.33</b>	<b>92743.90</b>	<b>204174.41</b>
	Less: Inter Segment revenue	1218.67	1219.42	372.59	2438.09	1104.02	4055.78
	<b>Net sales/Income From Operations</b>	<b>45524.79</b>	<b>37805.45</b>	<b>46419.44</b>	<b>83330.24</b>	<b>91639.88</b>	<b>200118.63</b>
<b>2</b>	<b>Segment Results</b>						
	(a) Oil & Vanaspati	(752.87)	1425.8	1147.33	672.93	2196.07	6207.32
	(b) Segment – Distillery	1812.40	1723.76	1972.65	3536.16	3611.71	8096.15
	(c) Segment – Real Estates	2.55	16.79	88.13	19.34	178.82	276.71
	(d) Svaksha Distillery Ltd.(Subsidiary)	(201.38)	(6.85)	(3.77)	(208.23)	(5.77)	(10.36)
	(e) Un-allocated	-	-	-	-	-	-
	<b>Total</b>	<b>860.70</b>	<b>3159.50</b>	<b>3204.34</b>	<b>4020.20</b>	<b>5980.83</b>	<b>14569.82</b>
	Less:						
	i) Interest/Finance Cost/dep	988.61	808.73	527.93	1797.34	1094.89	3234.37
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	<b>Total Profit (+)/ Loss (-) before Tax</b>	<b>(127.91)</b>	<b>2350.77</b>	<b>2676.41</b>	<b>2,222.86</b>	<b>4885.94</b>	<b>11335.45</b>
<b>3</b>	<b>Segment Assets-</b>						
	(a) Oil & Vanaspati	48667.60	52,543.80	39547.60	48667.60	39547.60	43584.98
	(b) Segment – Distillery	30338.46	26,005.13	17063.63	30338.46	17063.63	21647.16
	(c) Segment – Real Estate	2725.39	3,343.63	4081.79	2725.39	4081.79	3867.95
	(d) Svaksha Distillery Ltd.(Subsidiary)	9630.42	8423.08	386.84	9630.42	386.84	6650.94
	<b>Total</b>	<b>91,361.87</b>	<b>90,315.64</b>	<b>61,079.86</b>	<b>91,361.87</b>	<b>61079.86</b>	<b>75751.03</b>
	Less: i) Un-allocated	-	-	-	-	-	-
	<b>Total Assets</b>	<b>91,361.87</b>	<b>90,315.64</b>	<b>61,079.86</b>	<b>91,361.87</b>	<b>61,079.86</b>	<b>75751.03</b>

SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
<b>4</b>	<b>Segment liabilities-</b>						
	(a) Oil & Vanaspati	22489.78	26275.60	17722.71	22489.78	17722.71	19282.22
	(b) Segment – Distillery	18579.45	15344.93	9061.22	18579.45	9061.22	11396.67
	(c) Segment – Real Estate	300.91	350.09	410.04	300.91	410.04	288.16
	(d) Svaksha Distillery Ltd.(Subsidiary)	9673.10	7601.54	721.57	9673.10	721.57	5796.29
	<b>Total</b>	<b>51043.24</b>	<b>49572.16</b>	<b>27915.54</b>	<b>51043.24</b>	<b>27915.54</b>	<b>36763.34</b>
	i)Un-allocated	935.04	1128.76	1,134.51	935.04	1,134.51	1147.79
	<b>Total Liabilities</b>	<b>51978.28</b>	<b>50700.92</b>	<b>29050.05</b>	<b>51978.28</b>	<b>29050.05</b>	<b>37911.13</b>

For and on behalf of the Board of Directors

Dated : 14th November, 2022  
 Place : Bathinda

  
 ( RAJINDER MITTAL )  
 Mg. Director

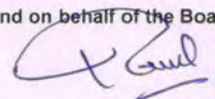


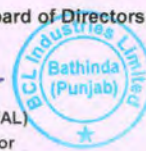


STATEMENT OF ASSETS AND LIABILITIES

Particulars	STANDALONE		CONSOLIDATED	
	As at 30th September, 2022 (Unaudited)	As at 31st March, 2022 (Audited)	As at 30th September, 2022 (Unaudited)	As at 31st March, 2022 (Audited)
<b>A ASSETS</b>				
<b>1 NON-CURRENT ASSETS</b>				
(a) Property, Plant and Equipment	12813.99	12331.91	31098.80	12961.20
(b) Capital work-in-progress**	11097.29	2877.46	11097.28	16629.55
(c) Right to Use	-	-	-	-
(d) Goodwill on Consolidation	-	-	-	-
(e) Investment Property	2197.04	2257.21	2302.88	2365.69
(f) Intangible assets	6.32	7.05	6.82	7.68
(g) Intangible assets under development	26.85	10.13	26.85	10.13
(h) Financial Assets				
(i) Investments*	4543.60	4346.88	685.24	502.27
(ii) Loans	-	-	-	-
(iii) Others	-	-	16.17	-
(l) Deferred tax assets (net)	-	-	-	-
(j) Income Tax Assets (Net)	-	-	-	-
(k) Other non-current assets	1657.76	3089.71	1905.47	4838.67
<b>Non-Current Assets</b>	<b>32342.85</b>	<b>24920.35</b>	<b>47139.51</b>	<b>37315.19</b>
<b>2 CURRENT ASSETS</b>				
(a) Inventories	18782.60	19411.10	20505.94	19564.10
(b) Financial Assets				
(i) Investments	9.04	9.04	9.04	9.04
(ii) Trade receivables	11182.34	10167.32	12840.25	10167.32
(iii) Cash and cash equivalents	581.01	1611.83	735.94	1798.88
(iv) Other Bank Balances	655.25	308.37	697.84	308.37
(v) Loans	11798.99	8118.30	-	0.00
(vi) Others	294.62	19.20	296.50	19.61
(d) Other current assets	6084.75	4534.58	9136.85	6568.52
(e) Assets Classified as Held For Sale	-	-	-	0.00
<b>Current Assets</b>	<b>49388.60</b>	<b>44179.74</b>	<b>44222.36</b>	<b>38435.84</b>
<b>TOTAL ASSETS</b>	<b>81731.45</b>	<b>69100.09</b>	<b>91361.87</b>	<b>75751.03</b>
<b>B EQUITY AND LIABILITIES</b>				
<b>EQUITY</b>				
(a) Equity Share capital	2415.00	2415.00	2415.00	2415.00
(b) Other Equity	36769.65	34570.25	35957.75	34250.08
(c) Non Controlling Interest	-	-	1010.84	1174.82
<b>Attributable to the owners of the parent</b>	<b>39184.65</b>	<b>36985.25</b>	<b>39383.59</b>	<b>37839.90</b>
Non-controlling Interests	-	-	-	-
<b>Total Equity</b>	<b>39184.65</b>	<b>36985.25</b>	<b>39383.59</b>	<b>37839.90</b>
<b>LIABILITIES</b>				
<b>1 NON-CURRENT LIABILITIES</b>				
(a) Financial Liabilities				
(i) Borrowings	13525.35	6436.07	6405.99	10398.39
(ii) Lease Liabilities	-	-	-	-
(iii) Other financial liabilities	349.90	305.75	431.47	305.75
(b) Provisions	217.44	208.40	223.57	208.40
(c) Deferred tax liabilities (Net)	1176.66	1147.79	935.04	1147.79
(d) Other non-current liabilities	-	-	-	-
<b>Non-Current Liabilities</b>	<b>15269.35</b>	<b>8098.01</b>	<b>7996.07</b>	<b>12060.33</b>
<b>2 CURRENT LIABILITIES</b>				
(a) Financial Liabilities				
(i) Borrowings	16314.56	14537.09	31515.89	15649.91
(ii) Lease Liabilities	-	-	-	-
(iii) Trade payables	8980.80	7708.83	9737.57	7870.07
(iii) Other financial liabilities	657.78	577.94	1349.71	1052.77
(b) Other current liabilities	701.46	567.89	765.17	652.97
(c) Provisions	52.38	48.62	52.38	48.62
(d) Current Tax Liabilities (Net)	570.47	576.46	561.49	576.46
<b>Current Liabilities</b>	<b>27277.45</b>	<b>24016.83</b>	<b>43982.21</b>	<b>25850.80</b>
<b>TOTAL LIABILITIES</b>	<b>42546.80</b>	<b>32114.84</b>	<b>51978.28</b>	<b>37911.13</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>81731.45</b>	<b>69100.09</b>	<b>91361.87</b>	<b>75751.03</b>

For and on behalf of the Board of Directors

  
( RAJINDER MITTAL )  
Mg. Director



Dated : 14th November, 2022  
Place : Bathinda

**STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED  
CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022**

*(Rs. In Lakhs)*

Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended 30th September, 2022	For the half year ended 30th September, 2021	For the half year ended 30th September, 2022	For the half year ended 30th September, 2021
<b>A Cash Flow From Operating Activities</b>				
Net Profit before taxation & Exceptional Items	3,120.25	4902.94	2222.86	4,885.94
Adjustment for				
Depreciation	750.09	705.59	1064.20	712.67
Prior period adjustments	-	-	-	-
Finance Cost	358.09	378.07	733.14	382.22
Profit/ Loss on sale of asset	-	-	-	-
Expenses through R & S	-	-	-	-
Actuarial gain/(loss) on Defined Benefit Plan	-	-	-	-
Operating Profit before Working Capital Changes	<b>4,228.43</b>	<b>5986.60</b>	<b>4,020.20</b>	<b>5980.83</b>
Adjustment for				
Trade & Other Receivables	(1,637.31)	185.95	(3,339.27)	216.55
Inventories	628.50	11,533.27	(941.84)	11533.27
Trade Payable & Other Liabilities	1,528.55	(3,803.97)	2,421.35	(3,697.90)
Loans & Advances & other Assets	(3,798.91)	(9,543.61)	348.70	(7,468.30)
Cash Generated from Operations	<b>949.26</b>	<b>4,358.24</b>	<b>2,509.14</b>	<b>6,564.45</b>
Direct Tax Paid	(800.98)	(818.88)	(809.96)	(818.88)
Prior period items	-	-	-	-
Net Cash Flow from Operating Activities {A}	<b>148.28</b>	<b>3539.36</b>	<b>1,699.18</b>	<b>5745.57</b>
<b>B Cash Flow From Investing Activities</b>				
Purchase of Fixed Assets	(9,407.82)	(566.48)	(13622.60)	(2872.20)
Purchase of Investments(Net)	-	-174.44	-	-
Sale of Fixed Assets	-	-	-	-
Sale of Investment	-	-	-	-
Net Cash Flow from Investing Activities {B}	<b>(9,407.82)</b>	<b>(740.92)</b>	<b>(13,622.60)</b>	<b>(2872.20)</b>
<b>C Cash Flow From Financing Activities</b>				
Change in Reserves / Ind AS Effect	-	-	-	-
Dividend Paid Including Dividend Distribution Tax	(279.95)	(466.56)	(279.94)	(466.56)
Finance Cost	(358.09)	(378.07)	(733.14)	(382.22)
Long Term & Short Term Borrowings	8,866.76	(1,955.75)	11873.58	(2,028.72)
Proceeds from issue of Equity Shares by Conversion of Warrant (Net)	-	-	-	-
Net Cash Flow from Financing Activities {C}	<b>8,228.72</b>	<b>(2800.38)</b>	<b>10,860.50</b>	<b>(2877.50)</b>
Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	<b>(1,030.82)</b>	<b>(1.94)</b>	<b>(1,062.92)</b>	<b>(4.13)</b>
Cash & Cash Equivalents as at beginning	<b>1,611.83</b>	<b>615.00</b>	<b>1,798.86</b>	<b>620.22</b>
Add : Upon addition of Subsidiary	-	-	-	-
Cash & Cash Equivalents as at end	<b>581.01</b>	<b>613.06</b>	<b>735.94</b>	<b>616.09</b>

For and on behalf of the Board of Directors

  
**( RAJINDER MITTAL )**  
 Mg. Director
 

Dated : 14th November, 2022

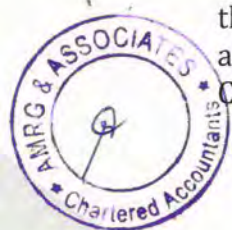
Place : Bathinda (Pb.)



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the BCL Industries Limited Pursuant to 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 and half year ended September 30, 2022 (the "Statement") 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 Listing Regulation').
2. The preparation of the Statement is 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 and in compliance with Regulations 33 and 52 of the Listing Regulations. Further, this statement is the responsibility of the Company's management and has been approved by the Board of Directors. 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 (ICAI). 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. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone IND AS Financial Results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations 33 and 52 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bathinda  
Date: 14/11/2022

For AMRG & Associates  
Chartered Accountants  
FRN: 004453N



A handwritten signature in blue ink, appearing to read 'Madhu Mohan', with three vertical lines drawn below the signature.

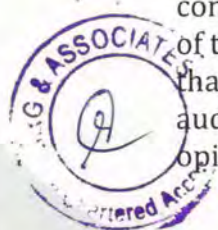
CA Madhu Mohan  
(Partner)  
MRN: 082938  
UDIN: 22082938BCZMMJ1944



**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the BCL Industries Limited 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 and half year ended September 30, 2022 (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 "Listing Regulations").
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 and in compliance with Regulations 33 and 52 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 (ICAI). 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 parent's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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. We have not performed an audit and accordingly, we do not express an audit opinion.



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.

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

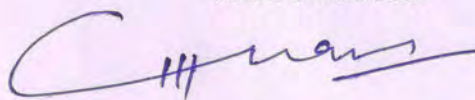
Parent Company - BCL Industries Limited (Formerly Known as BCL Industries and Infrastructure Limited) CIN: L24231PB1976PLC003624

Subsidiary Company -Svaksha Distillery Limited (CIN: U74900WB2014PLC202126)

5. The accompanying statement includes unaudited interim financial results and other financial information, in respect of the subsidiary, which have been reviewed by us, whose interim financial results reflect total assets of Rs. 25,551.25 Lakhs as at September 30, 2022, total other income of Rs. 4.44 Lakhs, total net loss after tax of Rs. 655.75 Lakhs for the period ended September 30, 2022. These unaudited financial results have been approved and furnished to us by the management. Our conclusion on the statement, in so far as it relates to the amount and disclosures in respect of the subsidiary is based solely on procedures performed by us as stated in paragraph 3 above. According to the information and explanations given to us by the Management, these financial results are material to the Group. Our conclusion on the Statement is not modified in respect of the above matter.
6. 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 ("Ind AS") 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 Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bathinda  
Date: 14/11/2022

FOR AMRG & Associates  
Chartered Accountants  
FRN: 004453N



CA Madhu Mohan  
(Partner)  
MRN: 082938

UDIN: 22082938BCZMNZ2142

