

Read. Office:

Hazi Rattan Link Road, Post Box No. 71, Bathinda-151001 Ph.: 0164-2240163, 2240443, 2211628, Fax: 01645003638

Website: www.bcl.ind.in Email: bcl@mittalgroup.co.in CIN: L24231PB1976PLC003624

BSE LIMITED	NATIONAL STOCK EXCHANGE OF INDIA LTD.,
FLOOR 25, FEROZE JEEJEEBHOY	EXCHANGE PLAZA,
TOWERS, DALAL STREET, MUMBAI-	BANDRA KURLA COMPLEX, BANDRA (EAST),
400001	MUMBAI - 400051
BSE Code: 524332	NSE SCRIP CODE: BCLIND

DATED: 12/08/2024

Dear Sir/Madam,

Sub: Outcome of the Meeting of Board of Directors

Pursuant to Regulation 30, and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the "Listing Regulations"), We hereby inform you that the Board of Directors at its meeting held today i.e., 12th day of August, 2024, has, *inter alia*,

- Approved the Unaudited Financial Results (Standalone and Consolidated) for the First Quarter ended 30th June, 2024. Copies of the same along with the limited Review Report (LRR) issued by the Statutory Auditors and taken on record by the Board of Directors of the Company are enclosed herewith.
- 2. Approved Notice and Agenda in respect of 48th Annual General Meeting (AGM) scheduled to be held on Thursday, the 19th day of September, 2024 at 2.00 P.M through Video-Conferencing ("VC") or other Audio-Visual Means ("OAVM").
- 3. Approved 11th September 2024 as the Record date for the payment of dividend for the financial year 2023-24.
- 4. Approved the appointment of Mr. Kahan Singh Pannu (DIN: 06727684) as a Non-Executive Independent additional Director of the Company for a term of 5 years with effect from August 12, 2024, subject to approval of the shareholders. This will be his first term.
- 5. Took note of the completion of the tenure of Mr. Ramesh Chander Nayyar (DIN-02945713) as Independent Director of the Company w.e.f. the close of business hours on 14th August 2024, consequent to end of his second five years term as an Independent



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Director. The Board of Directors of the Company has placed on record its appreciation for the valuable contributions and guidance provided by Mr. Ramesh Chander Nayyar during his tenure.

- Elected Mr. Parampal Singh Bal, Independent Director of the Company to take charge as new Chairperson of the Board with effect from 15th August 2024 in place of Mr. Ramesh Chander Nayyar.
- 7. Approved the re-constitution of the Board Committees necessitated after the change in the composition of Board members.

The Board Metting commenced at 12 noon and concluded at 1.50 p.m.

Thanking You

Yours faithfully For BCL INDUSTRIES LIMITED

Ajeet Kumar Thakur (Company Secretary & Compliance Officer)



AMRG Tower, 23 ,Paschim Vihar Extension, Main Rohtak Road, New Delhi - 110063



E-mail: amrg@amrg.in Website : www.amrg.in



011-47322696/97



Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results for the quarter ended June 30, 2024, of the Company Pursuant to the Regulation 33 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 year to date ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 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. 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. 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 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, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Standalone 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, 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: 12.08.2024 For AMRG & Associates

Chartered Accountants

FRN: 004453N

CA Madhu Mohan

(Partner) MRN: 082938

UDIN: 240829388k 82JQ9357



AMRG Tower, 23 ,Paschim Vihar Extension, Main Rohtak Road, New Delhi - 110063



Website: www.amrg.in



011-47322696/97

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results for quarter ended 30 June, 2024 of the Company Pursuant to the Regulation 33 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 year to date ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 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 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.

We performed procedures in accordance with the Circular 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)

Based on our review conducted and procedures performed as stated in paragraph 3 5. 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: 12.08.2024

FOR AMRG & Associates Chartered Accountants ND ASSO

FRN: 004453N

CA Madhu Mohan

(Partner) MRN: 082938

UDIN: 24082938BKBZJR8887

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Statement of Standarone oridudited Fil	Lanciai Results	ults For Quarter Ended 30th June,2024 (Rs.In Lakh) Quarter Ended F.Y. En			
PARTICULARS		30.06.2024	30.06.2023	31.03.2024	F.Y. Ended 31.03.2024
FARTICULARS		(Unaudited)	(Unaudited)	(Audited)	(Audited)
Income		(onauditeu)	(онаципец)	(Auditeu)	(Addited)
REVENUE FROM OPERATIONS	1	47284.42	35029.65	46989,22	1,69,725.7
OTHER INCOME	2	177.87	181.76	211.59	811.3
TOTAL INCOME (1+2)	3	47.462.29	35,211.41	47,200.81	
EXPENSES	3	47,402.29	35,211.41	47,200.81	1,70,537.0
a) Cost of materials consumed		26,000,06	24.455.00	20.000.00	1000000
b) Purchases of stock -in-trade		36,002.26	24,455.00	38,306.97	1,28,235.20
D) Purchases of Stock -In-trade		1	· · · · · ·		
c) Changes in inventories of finished goods work-in-progress and intermediates		(1,338.52)	1,362.30	(3,210.77)	(3,761.22
d) Excise duty		2,284.82	1,729.60	1,602.71	7,142.9
e) Employee benefits expense		694.67	573.46	595.52	2,390.16
f) Finance costs		481.36	141.63	281.52	1,280.04
g) Depreciation and amortization expense		700.76	408.28	708.97	2,390.26
h) Other expenses	,	6296.77	4553.78	6053.79	22,953.86
TOTAL EXPENSES	4	45,122.12	33,224.05	44,338.71	1,60,631.30
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	2,340.17		2,862.10	
EXCEPTIONAL ITEMS EXCEPTIONAL ITEMS EXCEPTIONAL ITEMS	6	2,340.17	1,987.36	2,862.10	9,905.77
PROFIT BEFORE TAX (5+6)	7	2,340.17	1,987.36	2,862.10	9,905.77
TAX EXPENSES		2,340.17	1,907.30	2,002.10	9,905.77
a) Current Tax		(550.00)	(500.00)	(657.31)	(2,000.00)
b) Deferred Tax		(94.08)	32.54	(33.85)	(432.50)
c) Income Tax of Earlier Year	· · · · · · · · · · · · · · · · · · ·	(==/		(43.13)	(130.33)
TOTAL TAX EXPENSES	8	(644.08)	(467.46)	(734.29)	(2,562.83)
TOTAL TAX LAT LIGHTS		(044.00)	(407.40)	(734.29)	(2,302.03)
PROFIT FOR THE YEAR/PERIOD (7-8)	9	1,696.09	1,519.90	2,127.81	7,342.94
SHARE OF PROFIT/(LOSS) OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT					
VENTURES (9+10)	11	1,696.09	1,519.90	2,127.81	7,342.94
Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss		-	-	14.63	308.36
ii) Income tax relating to items that will not be reclassified to profit or loss			_1		(60.45)
B (i) Items that will be reclassified to profit or loss					(00.10)
b (i) items that will be reclassified to profit of 1033					
(ii) Income tax relating to items that will be reclassified to profit or loss		-		-	
Total Other Comprehensive Income	12			14.63	247.91
TOTAL COMPREHENSIVE INCOME (11+12)	13	1,696.09	1,519.90	2,142.44	7,590.85
PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO:					
OWNERS OF THE PARENT		1,696.09	1,519.90	2,127.81	7,342.94
NON-CONTROLLING INTEREST		-	-	-	
other Comprehensive Income Attributable to:					
I) Owner Of The Parent		-	-	14.63	247.91
Ii) Non Controlling Interest		-	-	-	-
Total Comprehensive Income For The Year / Period Attributable To					
Owners Of The Parent		1,696.09	1,519.90	2,142.44	7,590.85
Non-Controlling Interest		-	-		
PAID UP EQUITY SHARE CAPITAL	14	2,951.63	2,415.00	2,723.50	2,723.50
(EQUITY SHARES OF RS. 1/- EACH)					
Other Equity	15	69,278.31	48,053.22	61,650.76	61,650.76
EARNING PER SHARE (OF RS. 1/- EACH) (not annualisied):	16		0.60	0.00	
a) Basic (Rs.)		0.61	0.63	0.80	2.89
b) Diluted (Rs.)		0.61	0.60	0.77	2.8

NOTES:

- 1) The above Unaudited Standalone Financial Results , Segment Results, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 12th August, 2024 at the Registered Office of the Company. The result had been subjected to Limited review of the Statutory Auditor and the Statutory Auditors have issued Limited Review Report on the same.
- 2) The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the 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.
- 3) Figures for the previous year/ quarters period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.

For and on behalf of the Board of Directors

(Rajinder Mittal) Managing Director DIN: 00033082

Dated: 12th August, 2024

Place : Bathinda



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PARTICULARS	omeonione of components of the	dited Financial Results For Quarter Ended 30th June, 2024 (Rs. In Lakh)					
Income				Quarter Ended		F.Y. Ended	
Income	PARTICULARS						
REVENUE FROM OPERATIONS 1 6.585.12.1 44.596.41 61.365.27 2.20.06.20 TOTAL INCOME 2 1.785.3 180.90 20.27 793.21 TOTAL INCOME (1-2) 3 6.029.74 44.777.31 61.565.54 2.20.851.22 EXPENSES 3 1.065 of materials consumed 48.497.10 31.774.20 49.309.81 1.63.150.69 Deurchase of stock-in-trade			(Unaudited)	(Unaudited)	(Audited)	(Audited)	
OTHER INCOME 2 178.53 180.90 200.27 789.22			(F.0F4.04)	44 506 44	64.065.00	2 20 062 04	
TOTAL INCOME (1+2) 3 66,029.74 44,777.31 61,565.54 2,20,851.21							
EXPENSES							
1 0.00 to finaterials consumed 48,497.10 31,774.20 49,369.81 1,63,150.66		3	66,029.74	44,///.31	61,565.54	2,20,851.29	
D) Purchases of stock-in-trade			49 497 10	21 774 20	40 360 91	1 62 150 66	
Changes in inventories of finished goods, stock-in-trade, wark-in-progress and intermediates 2,284,92 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,602,71 7,142,9 1,729,60 1,729			40,497.10	31,//4.20	49,309.01	1,03,130.00	
workin-progress and intermediates			220 22	(00.61)	(2,060,65)	(4 122 20)	
Dexispose duty 2,284,82 1,72,60 1,60,27 7,142,9 1,281,0 1,981,0 1,981,0 1,981,0 1,981,0 1,981,0 1,981,0 1,981,0 3,981,0 3,981,0 3,981,0 3,981,0 3,981,0 1,981,	, ,	í .	330.34	(10.64)	(3,908.05)	(4,133.30)	
Elmployee benefits expense			2 204 02	1 720 (0	1 (02 71	7 1 4 2 0 4	
Finance costs 1,109.48 70.52 738.87 33.06.52 Depreciation and amortization expense 1,104.58 710.57 1.011.81 3.598.24 Depreciation and amortization expense 1,104.58 710.57 1.011.81 3.598.24 Depreciation and amortization expense 8,217.43 6,349.68 8,288.01 30.975.67 TOTAL EXPENSES 4 62,679.85 42,028.51 58,078.16 2,07,831.75 PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4) 5 3,349.99 2,748.80 3,487.38 13,019.55 EXCEPTIONAL ITEMS 6 (51.07) (51.07) PROFIT BEFORE TAX (5+6) 7 3,349.99 2,697.73 3,487.38 12,968.47 TAX EXPENSES (53.00) (500.00) (557.31) (2,000.00 Deferred Tax (359.00) (500.00) (557.31) (2,000.00 Deferred Tax (349.16) (222.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16) (722.21) (415.63) (1,246.40 C) Income Tax of Earlier Year (349.16)							
2) Depreciation and amortization expense 1,104.58 710.57 1,011.81 3,598.26 3,0975.57							
1) Other expenses							
TOTAL EXPENSES 4 62,679.8S 42,028.51 58,078.16 2,07,831.75							
ROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4) 5 3,349,89 2,748,80 3,487,38 13,019.54		4					
EXCEPTIONAL ITEMS 6							
PROFIT BEFORE TAX (5+6) 7 3,349.89 2,697.73 3,487.38 12,968.47 TAX EXPENSES a) Current Tax (550.00) (500.00) (657.31) (2,000.00) b) Deferred Tax (2349.16) (222.21) (415.63) (1,246.40) c) Income Tax of Earlier Year (431.33) (130.33) Total Tax Expenses 8 (899.16) (722.21) (1,116.07) (3,376.73) PROFIT FOR THE YEAR/PERIOD (7-8) 9 2,450.73 1,975.52 2,371.31 9,591.74 SHARE OF PROFIT/LOSS OF ASSOCIATES AND JOINT VENTURES PROFIT FTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+1.0) 11 2,450.73 1,975.52 2,371.31 9,591.74 Other Comprehensive Income A (1) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss. 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 (i) Items that will be reclassified to profit or loss. C (ii) Income tax relating to items that will be reclassified to profit or loss. B (i) Items that will be reclassified to profit or loss. C (ii) Income tax relating to items that will be reclassified to profit or loss. C (iii) Income tax relating to items that will be reclassified to profit or loss. D (ii) Items that will be reclassified to profit or loss. D (ii) Items that will be reclassified to profit or loss. D (ii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D (iii) Items that will be reclassified to profit or loss. D			3,347.07	2,/40.00	3,407.30	13,019,34	
TAX EXPENSES	EXCEPTIONAL ITEMS	6		(51.07)		(51.07)	
20		7	3,349.89	2,697.73	3,487.38	12,968.47	
Digered Tax			(550,00)	(500.00)	((57.24)	(2,000,00)	
C Income Tax of Earlier Year (43.13) (130.33 Total Tax Expenses 8 (899.16) (722.21) (1,116.07) (3,376.73 Total Comprehensive Income (11+12) 13 (2,450.73 1,975.52 2,371.31 9,591.74 Total Comprehensive Income (11+12) 13 (2,450.73 1,975.52 2,371.31 9,591.74 2,371.31 9,591.74 2,371.31 3,376.73							
Total Tax Expenses			(349.16)	(222.21)			
PROFIT FOR THE YEAR/PERIOD (7-8) 9 2,450.73 1,975.52 2,371.31 9,591.74			(200.16)	(=22.24)			
SHARE OF PROFIT/LOSS OF ASSOCIATES AND JOINT 10	Total Tax Expenses	8	(899.16)	(722.21)	(1,116.07)	(3,376.73)	
SHARE OF PROFIT/LOSS OF ASSOCIATES AND JOINT 10	PROFIT FOR THE YEAR/PERIOD (7-8)	9	2,450.73	1.975.52	2.371.31	9,591.74	
VENTURES	SHARE OF PROFIT/LOSS OF ASSOCIATES AND JOINT						
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10) Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or loss. (ii) Income tax relating to items that will be reclassified to profit or loss. (ii) Income tax relating to items that will be reclassified to profit or loss. (ii) Income tax relating to items that will be reclassified to profit or loss. (ii) Income tax relating to items that will be reclassified to profit or loss. (ii) Income tax relating to items that will be reclassified to profit or loss. TOTAL OTHER COMPREHENSIVE INCOME 12 22.77 256.05 TOTAL OTHER COMPREHENSIVE INCOME 12 2.450.73 1,975.52 2,394.08 9,847.79 PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent 2,262.16 1,861.61 2,310.32 9,029.67 Non-Controlling Interests 10 Owner Of The Company 10 Owner Of The Company 11 Owner Of The Company 12		10	1	- 1		-	
AND JOINT VENTURES (9+10) 11 2,450.73 1,975.52 2,371.31 9,591.74 Other Comprehensive Income			1				
Other Comprehensive Income		11	2.450.73	1.975.52	2.371.31	9,591.74	
A (i) Items that will not be reclassified to profit or loss (ii) Income tax relating to items that will not be reclassified to profit or Loss. B (i) Items that will be reclassified to profit or loss C (ii) Income tax relating to items that will be reclassified to profit or Loss. B (i) Items that will be reclassified to profit or loss C (ii) Income tax relating to items that will be reclassified to profit or Loss. TOTAL OTHER COMPREHENSIVE INCOME TOTAL OTHER COMPREHENSIVE INCOME TOTAL OTHER COMPREHENSIVE INCOME TOTAL OTHER YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent Non-Controlling Interests TOTAL OTHER COMPREHENSIVE INCOME TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Company TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent Non-Controlling Interest TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: OWNERS OF The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: OWNERS OF The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: OWNERS OF The Parent TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: OWNERS OF THE YEAR/PER							
(ii) Income tax relating to items that will not be reclassified to profit or Loss. (i) Items that will be reclassified to profit or loss (ii) Income tax relating to items that will be reclassified to profit or Loss. (ii) Income tax relating to items that will be reclassified to profit or Loss. TOTAL OTHER COMPREHENSIVE INCOME 12 - 22.77 256.05 Total Comprehensive Income (11+12) 13 2,450.73 1,975.52 2,394.08 9,847.79 PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent Non-Controlling Interests 188.57 113.91 60.99 562.07 Other Comprehensive Income Attributable To 1) Owner Of The Company 1) Owner Of The Company 1) Owner Of The Company 1) Owner Of The Parent Comprehensive Income Attributable To 1) Owners of The Parent Comprehensive Income For THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent Comprehensive Income For THE YEAR/PERIOD ATTRIBUTABLE TO: Owners of The Parent 1,861.61 2,331.05 2,283.68 ATTRIBUTABLE TO: Owners of The Parent 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 2,723.00 CEQUITY SHARES OF RS. 1/- EACH) OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 64,631.62 64,631.62					22.77	316.50	
profit or Loss.							
B (i) Items that will be reclassified to profit or loss			1 1			(60.45)	
(ii) Income tax relating to items that will be reclassified to profit or Loss. TOTAL OTHER COMPREHENSIVE INCOME 12 22.77 256.05 Total Comprehensive Income (11+12) 13 2,450.73 1,975.52 2,394.08 9,847.79 PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners of The Parent 2,262.16 1,861.61 2,310.32 9,029.67 Non-Controlling Interests 188.57 113.91 60.99 562.07 Other Comprehensive Income Attributable To I) Owner of The Company 20.74 254.02 Ii) Non Controlling Interest 2.04 2.04 TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners of The Parent 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH)	•					(00,10)	
Profit or Loss.			 				
TOTAL OTHER COMPREHENSIVE INCOME 12 - 22.77 256.05 Total Comprehensive Income (11+12) 13 2,450.73 1,975.52 2,394.08 9,847.79 PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent 2,262.16 1,861.61 2,310.32 9,029.67 Non-Controlling Interests 188.57 113.91 60.99 562.07 Other Comprehensive Income Attributable To I) Owner Of The Company - 20.74 254.02 Ii) Non Controlling Interest - 2.04 2.04 TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH) 570,637.05 49,232.75 64,631.62 64,631.62 Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 a) Basic (Rs.) 0.81 0.77 0.85 3.54	. ,		1				
Total Comprehensive Income (11+12) 13 2,450.73 1,975.52 2,394.08 9,847.79		17			22 77	256.05	
PROFIT FOR THE YEAR/PERIOD ATTRIBUTABLE TO:			2.450.73	1 075 52			
Owners Of The Parent 2,262.16 1,861.61 2,310.32 9,029.67 Non-Controlling Interests 188.57 113.91 60.99 562.07 Other Comprehensive Income Attributable To - - 20.74 254.02 I) Owner Of The Company - - - 2.04 2.04 I) Non Controling Interest - - 2.04 2.04 ATTRIBUTABLE TO: - - 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH) -		15	2,430.73	1,7/3.34	2,374.00	7,047117	
Non-Controlling Interests 188.57 113.91 60.99 562.07 Other Comprehensive Income Attributable To			2 262 16	1.861.61	2 310.32	9 029.67	
Other Comprehensive Income Attributable To 20.74 254.02 I) Owner Of The Company - - 20.74 254.02 Ii) Non Controling Interest - - 2.04 2.04 TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners Of The Parent 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH) 0 0 0 0 64,631.62 64,631.62 OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 0							
1) Owner Of The Company			100.57	110.71	- 00.77	JULIUI	
Ii) Non Controling Interest					20.74	254.02	
TOTAL COMPREHENSIVE INCOME FOR THE YEAR/PERIOD ATTRIBUTABLE TO: Owners of The Parent 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH) OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 a) Basic (Rs.) 0.81 0.77 0.85 3.54							
ATTRIBUTABLE TO: Owners Of The Parent Non-Controlling Interests Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 1/- EACH) OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 64,631.62 64,631.62 64,631.62 64,631.62 64,631.62 64,631.62 64,631.62			 				
Owners Of The Parent 2,262.16 1,861.61 2,331.05 9,283.68 Non-Controlling Interests 188.57 113.91 63.03 564.11 PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH) 0 <td></td> <td>, ,</td> <td>1</td> <td></td> <td></td> <td></td>		, ,	1				
Non-Controlling Interests 188.57 113.91 63.03 564.11			2 262 16	1 861 61	2 331 05	9 283 68	
PAID UP EQUITY SHARE CAPITAL 14 2,951.63 2,415.00 2,723.00 2,723.00 (EQUITY SHARES OF RS. 1/- EACH) OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 a) Basic (Rs.) 0.81 0.77 0.85 3.54							
(EQUITY SHARES OF RS. 1/- EACH) 15 70,637.05 49,232.75 64,631.62 64,631.62 OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 0.81 0.77 0.85 3.54		14					
OTHER EQUITY 15 70,637.05 49,232.75 64,631.62 64,631.62 Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 a) Basic (Rs.) 0.81 0.77 0.85 3.54			2,731.03	2,713.00	2,723.00	2,720.00	
Earnings Per Share (of Rs. 1/- each) (Not Annualised) 16 a) Basic (Rs.) 0.81 0.77 0.85 3.54		15	70 637 05	49 232 75	64 631 62	64 631 62	
a) Basic (Rs.) 0.81 0.77 0.85 3.54			70,037.03	47,232.73	04,031.02	04,031.02	
		10	0.81	0.77	0.85	3 54	
	b) Diluted (Rs.)		0.81	0.74	0.79	3.43	

NOTES

- 1) The above Unaudited Consolidated Financial Results, Segment Results, have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 12th, August, 2024 at the Registered Office of the Company. The results had been subjected to Limited review of the Statutory Auditors have issued Limited Review Report on the same.
- 2) The financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with relevant rules there under and in terms of Regulations of SEBI (Llisting Obligations and Disclosure requirement) Regulation 2015 as amended.
- 3) Figures for the previous year/ quarters have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.

For and on behalf of the Board of Directors

Dated : 12th August, 2024 Place : Bathinda (Rajinder Mittal) Managing Director DIN: 00033082



Regd. Office: Hazi Rattan Link Road, Bathinda-151005 Ph.: 0164-2240163, 2240443, 2211628 Fax: 0164-5003638 Website: www.bcl.ind.in Email: bcl@mittalgroup.co.in CIN: L24231PB1976PLC003624

	SEGMENT RESULTS		(Rs. in Lakhs)			
			STANDALONE Quarter Ended			
Sr.	Particulars	30.06.2024	30.06.2023	31.03.2024	31.03.2024	
		(Unaudited)	(Unaudited)	(Audited)	(Audited)	
1	Segment Revenue					
	(net sale/income from each segment)					
	(a) Oil & Vanaspati	19067.59	19287.12	21868.89	85185.1	
	(b) Distillery	30887.53	16907.71	28134.44	94257.5	
	(c) Real Estates	340.34	151.32	217.04	694.5	
	(d) Others	-	-	-		
	(e) Un-allocated	-	-	-		
	Total	50295.46	36346.15	50220.37	180137.19	
	Less: Inter Segment revenue	2833.17	1134.74	3019.56	9600.13	
	Net sales/Income From Operations	47462.29	35211.41	47200.81	170537.0	
2	Segment Results					
	(a) Oil & Vanaspati	434.17	454.39	517.29	2183.8	
	(b) Segment – Distillery	2953.26	2077.42	3314.52	11415.1	
	(c) Segment - Real Estates	134.86	5.46	20.78	(22.96	
	(d) Others	-	-	-		
	(d) Un-allocated	-	-	-		
	Total	3522.29	2537.27	3852.59	13576.0	
	Less:			.,		
	i) Finance Cost/dep	1182.12	549.91	990.49	3670.3	
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-		
	Total Profit (+)/ Loss (-) before Tax	2340.17	1987.36	2862.10	9905.7	
3	Segment Assets-					
	a) Oil & Vanaspati	61,309.42	56,349.01	56,228.52	56,228.5	
	(b) Segment – Distillery	56,081.22	42,278.48	50,375.25	50,375.2	
	(c) Segment - Real Estate	6,439.41	2,835.61	3,145.77	3,145.7	
	(d) Others	-	-	-		
	Total	1,23,830.05	1,01,463.10	1,09,749.54	1,09,749.5	
	Less: i) Un-allocated	-	-	-		
	Total Assets	1,23,830.05	1,01,463.10	1,09,749.54	1,09,749.5	
4	Segment liabilities-				101	
	(a) Oil & Vanaspati	30079.20	27781.98	23580.34	23580.3	
	(b) Segment – Distillery	19361.61	21722.81	19823.15	19823.1	
	(c) Segment - Real Estate	415.94	366.31	322.51	322.5	
	(d) Others	-	-	-		
	Total	49856.75	49871.10	43726.00	43726.0	
	i)Un-allocated	1743.36	1123.78	1649.28	1649.2	
	Total Liabilities	51600.11	50994.88	45375.28	45375.28	

For and on behalf of the Board of Directors

Date: 12th August, 2024
Place: Bathinda (Punjab)

(RAJINDER MITTAL)

Managing Director

DIN: 00033082

Regd. Office:

Hazi Rattan Link Road, Bathinda-151005 Ph.: 0164-2240163, 2240443, 2211628

Fax: 0164-5003638

Website: www.bcl.ind.in Email: bcl@mittalgroup.co.in CIN: L24231PB1976PLC003624

SECMENT DESILITS

BCL Industrie

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(RS IN LAKHS)

	SEGMENT RESULTS	(RS. IN LAKHS)				
		CONSOLIDATED Ouarter Ended F.Y.				
Cu	Destinulous		<u> </u>	24 02 2024	F.Y. Ended	
Sr.	Particulars	30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024	
1	Segment Revenue	(Unaudited)	(unaudited)	(Audited)	(Audited)	
	(net sale/income from each segment)	,,				
	(a) Oil & Vanaspati	19067.59	19287.12	21868.89	85185.1	
,	(b) Distillery	30887.53	16907.71	28134.44	94257.	
	(c) Real Estates	340.34	151.32	217.04	694.	
	(d) Subsidary Company at Kharagpur	18,567.45	9,567.12	14403.40	50352.	
	(Distillery Unit)			11100.10	30332.	
	(e) Un-allocated		-	-		
	Total	(00(2.01	45042.25	(4(22,55	2204004	
		68862.91	45913.27	64623.77	230490. 0 9638.7	
	Less: Inter Segment revenue	2833.17	1135.96	3058.23		
	Net sales/Income From Operations	66029.74	44777.31	61565.54	220851.2	
2	Segment Results					
	(a) Oil & Vanaspati	434.17	454.39	517.29	2183.8	
	(b) Segment – Distillery (c) Segment – Real Estates	2953.26	2077.42	3314.52	11415.3	
	(d) Subsidary Company at Kharagpur	134.86 2,041.66	5.46 1,592.62	20.78	6,348.2	
	(Distillery Unit)	2,041.00	1,592.02	1,385.47	0,340.2	
	(d) Un-allocated			······		
			4400.00	= -	10001	
	Total Less:	5563.95	4129.89	5238.06	19924.3	
	i) Finance Cost/dep	2214.06	1381.09	1750.68	6904.8	
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	_	00000000000000000000000000000000000000	
	Total Profit (+)/ Loss (-) before Tax	3349.89	2748.80	3487.38	13019.5	
3	Segment Assets-					
	a) Oil & Vanaspati	45,052.26	37,366.34	39542.80	39542.8	
	(b) Segment - Distillery	56,081.22	42,278.48	50375.25	50375.2	
	(c) Segment - Real Estate	6,439.41	2,835.61	3145.77	3145.7	
	(d) Subsidary Company at Kharagpur	38,333.07	32,633.58	37007.89	37007.8	
	(Distillery Unit)					
	Total	1,45,905.96	1,15,114.01	1,30,071.71	1,30,071.7	
	Less: i) Un-allocated	-	-		***************************************	
100	Total Assets	1,45,905.96	1,15,114.01	1,30,071.71	1,30,071.7	
4	Segment liabilities-		2,20,221102	2,00,07277	2,00,01211	
-	(a) Oil & Vanaspati	29234.70	27781.98	23580.34	23580.3	
	(b) Segment – Distillery	19361.61	21722.81	19823.15	19823.1	
	(c) Segment – Real Estate	415.94	366.31	322.51	322.5	
	(d) Subsidary Company at Kharagpur	18,414.85	12,515.55	16826.34	16826.3	
	(Distillery Unit)					
	Total	67427.10	62386.65	60552.34	60552.3	
	i)Un-allocated	2513.41	1079.61	2164.25	2164.2	
	Total Liabilities	69940.51	63466.26	62716.59	62716.5	

For and on behalf of the Board of Directors

(RAJINDER MITTAL)

Managing Director DIN: 00033082

Date: 12th August, 2024 Place: Bathinda (Punjab)