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CIN: L24231PB1976PLC003624

BSE LIMITED FLOOR 25, FEROCZE JEEJEEBHOY TOWERS, DALAL STREET, MUMBAI- 400001	NATIONAL STOCK EXCHANGE OF INDIA LTD., EXCHANGE PLAZA, BANDRA KURLA COMPLEX, BANDRA (EAST), 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.

The Board Meeting 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)**



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

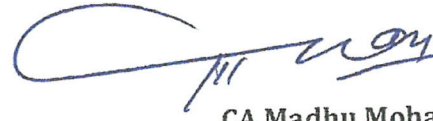
1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **BCL Industries Limited** (the 'Company') for the quarter and year to date ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 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: 240829388k62JQ9357



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 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:

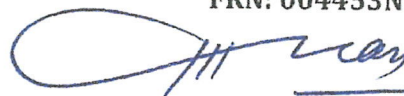
Parent Company - BCL Industries Limited (Formerly Known as BCL Industries and Infrastructure Limited) CIN: L24231PB1976PLC003624

Subsidiary Company - Svaksha Distillery Limited (CIN: U74900WB2014PLC202126)

5. 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: 12.08.2024

FOR AMRG & Associates
Chartered Accountants
FRN: 004453N



CA Madhu Mohan
(Partner)
MRN: 082938



UDIN: 24082938BK BZJK 8887

Statement Of Standalone Unaudited Financial Results For Quarter Ended 30th June, 2024 (Rs. In Lakh)

PARTICULARS		Quarter Ended			F.Y. Ended
		30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
Income					
REVENUE FROM OPERATIONS	1	47284.42	35029.65	46989.22	1,69,725.74
OTHER INCOME	2	177.87	181.76	211.59	811.33
TOTAL INCOME (1+2)	3	47,462.29	35,211.41	47,200.81	1,70,537.07
EXPENSES					
a) Cost of materials consumed		36,002.26	24,455.00	38,306.97	1,28,235.26
b) Purchases of stock -in-trade		-	-	-	-
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	7,142.94
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	1,987.36	2,862.10	9,905.77
EXCEPTIONAL ITEMS	6	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	2,340.17	1,987.36	2,862.10	9,905.77
TAX EXPENSES					
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)
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		-	-	-	(60.45)
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		-	-	-	-
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 (EQUITY SHARES OF RS. 1/- EACH)	14	2,951.63	2,415.00	2,723.50	2,723.50
Other Equity	15	69,278.31	48,053.22	61,650.76	61,650.76
EARNING PER SHARE (OF RS. 1/- EACH) (not annualised):	16				
a) Basic (Rs.)		0.61	0.63	0.80	2.89
b) Diluted (Rs.)		0.61	0.60	0.77	2.80

NOTES:

- 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.
- 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.
- 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

Statement Of Consolidated Unaudited Financial Results For Quarter Ended 30th June, 2024
(Rs. In Lakh)

PARTICULARS		Quarter Ended			F.Y. Ended
		30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
Income					
REVENUE FROM OPERATIONS	1	65,851.21	44,596.41	61,365.27	2,20,062.01
OTHER INCOME	2	178.53	180.90	200.27	789.28
TOTAL INCOME (1+2)	3	66,029.74	44,777.31	61,565.54	2,20,851.29
EXPENSES					
a) Cost of materials consumed		48,497.10	31,774.20	49,369.81	1,63,150.66
b) Purchases of stock-in-trade		-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		338.32	(99.61)	(3,968.65)	(4,133.30)
d) Excise duty		2,284.82	1,729.60	1,602.71	7,142.94
e) Employee benefits expense		1,128.12	893.55	1,035.60	3,791.04
f) Finance costs		1,109.48	670.52	738.87	3,306.54
g) Depreciation and amortization expense		1,104.58	710.57	1,011.81	3,598.26
h) Other expenses		8,217.43	6,349.68	8,288.01	30,975.61
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	3,349.89	2,748.80	3,487.38	13,019.54
EXCEPTIONAL ITEMS	6	-	(51.07)	-	(51.07)
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		(349.16)	(222.21)	(415.63)	(1,246.40)
C) Income Tax of Earlier Year		-	-	(43.13)	(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	10	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)	11	2,450.73	1,975.52	2,371.31	9,591.74
Other Comprehensive Income					
A (i) Items that will not be reclassified to profit or loss		-	-	22.77	316.50
(ii) Income tax relating to items that will not be reclassified to profit or Loss.		-	-	-	(60.45)
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.		-	-	-	-
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					
l) Owner Of The Company		-	-	20.74	254.02
li) 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 (EQUITY SHARES OF RS. 1/- EACH)	14	2,951.63	2,415.00	2,723.00	2,723.00
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
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 (Listing 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


(Rajinder Mittal)
 Managing Director
 DIN: 00033082

 Dated : 12th August, 2024
 Place : Bathinda

SEGMENT RESULTS

(Rs. in Lakhs)

Sr.	Particulars	STANDALONE			
		Quarter Ended			F.Y. Ended
		30.06.2024 (Unaudited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
1	Segment Revenue				
	(net sale/income from each segment)				
	(a) Oil & Vanaspati	19067.59	19287.12	21868.89	85185.17
	(b) Distillery	30887.53	16907.71	28134.44	94257.51
	(c) Real Estates	340.34	151.32	217.04	694.51
	(d) Others	-	-	-	-
	(e) Un-allocated	-	-	-	-
	Total	50295.46	36346.15	50220.37	180137.19
	Less: Inter Segment revenue	2833.17	1134.74	3019.56	9600.12
	Net sales/Income From Operations	47462.29	35211.41	47200.81	170537.07
2	Segment Results				
	(a) Oil & Vanaspati	434.17	454.39	517.29	2183.89
	(b) Segment - Distillery	2953.26	2077.42	3314.52	11415.14
	(c) Segment - Real Estates	134.86	5.46	20.78	(22.96)
	(d) Others	-	-	-	-
	(d) Un-allocated	-	-	-	-
	Total	3522.29	2537.27	3852.59	13576.07
	Less:				
	i) Finance Cost/dep	1182.12	549.91	990.49	3670.30
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2340.17	1987.36	2862.10	9905.77
3	Segment Assets-				
	a) Oil & Vanaspati	61,309.42	56,349.01	56,228.52	56,228.52
	(b) Segment - Distillery	56,081.22	42,278.48	50,375.25	50,375.25
	(c) Segment - Real Estate	6,439.41	2,835.61	3,145.77	3,145.77
	(d) Others	-	-	-	-
	Total	1,23,830.05	1,01,463.10	1,09,749.54	1,09,749.54
	Less: i) Un-allocated	-	-	-	-
	Total Assets	1,23,830.05	1,01,463.10	1,09,749.54	1,09,749.54
4	Segment liabilities-				
	(a) Oil & Vanaspati	30079.20	27781.98	23580.34	23580.34
	(b) Segment - Distillery	19361.61	21722.81	19823.15	19823.15
	(c) Segment - Real Estate	415.94	366.31	322.51	322.51
	(d) Others	-	-	-	-
	Total	49856.75	49871.10	43726.00	43726.00
	i)Un-allocated	1743.36	1123.78	1649.28	1649.28
	Total Liabilities	51600.11	50994.88	45375.28	45375.28

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Managing Director
DIN: 00033082

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

SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	CONSOLIDATED			
		Quarter Ended			F.Y. Ended
		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	85185.17
	(b) Distillery	30887.53	16907.71	28134.44	94257.51
	(c) Real Estates	340.34	151.32	217.04	694.51
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	18,567.45	9,567.12	14403.40	50352.89
	(e) Un-allocated	-	-	-	-
	Total	68862.91	45913.27	64623.77	230490.08
	Less: Inter Segment revenue	2833.17	1135.96	3058.23	9638.79
	Net sales/Income From Operations	66029.74	44777.31	61565.54	220851.29
2	Segment Results				
	(a) Oil & Vanaspati	434.17	454.39	517.29	2183.89
	(b) Segment - Distillery	2953.26	2077.42	3314.52	11415.14
	(c) Segment - Real Estates	134.86	5.46	20.78	(22.96)
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	2,041.66	1,592.62	1,385.47	6,348.27
	(d) Un-allocated	-	-	-	-
	Total	5563.95	4129.89	5238.06	19924.34
	Less:				
	i) Finance Cost/dep	2214.06	1381.09	1750.68	6904.80
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	3349.89	2748.80	3487.38	13019.54
3	Segment Assets-				
	a) Oil & Vanaspati	45,052.26	37,366.34	39542.80	39542.80
	(b) Segment - Distillery	56,081.22	42,278.48	50375.25	50375.25
	(c) Segment - Real Estate	6,439.41	2,835.61	3145.77	3145.77
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	38,333.07	32,633.58	37007.89	37007.89
	Total	1,45,905.96	1,15,114.01	1,30,071.71	1,30,071.71
	Less: i) Un-allocated	-	-	-	-
	Total Assets	1,45,905.96	1,15,114.01	1,30,071.71	1,30,071.71
4	Segment liabilities-				
	(a) Oil & Vanaspati	29234.70	27781.98	23580.34	23580.34
	(b) Segment - Distillery	19361.61	21722.81	19823.15	19823.15
	(c) Segment - Real Estate	415.94	366.31	322.51	322.51
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	18,414.85	12,515.55	16826.34	16826.34
	Total	67427.10	62386.65	60552.34	60552.34
	i) Un-allocated	2513.41	1079.61	2164.25	2164.25
	Total Liabilities	69940.51	63466.26	62716.59	62716.59

For and on behalf of the Board of Directors


(RAJINDER MITTAL)
Managing Director
DIN: 00033082

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