

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024 (RS. IN LAKHS)

PARTICULARS		STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Income							
REVENUE FROM OPERATIONS	1	53090.34	47284.42	36630.18	100374.76	69930.23	169725.74
OTHER INCOME	2	209.74	177.87	232.78	387.61	414.54	811.33
TOTAL INCOME (1+2)	3	53300.08	47462.29	36862.96	100762.37	70344.77	170537.07
EXPENSES							
a) Cost of materials consumed		35834.75	36002.26	25514.30	71837.01	49969.3	128235.26
b) Purchases of stock-in-trade		-	-	-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		4827.47	(1,338.52)	1629.98	3,488.95	2,992.28	(3,761.22)
d) Excise duty		2484.25	2284.82	-	4,769.07	-	7142.94
e) Employee benefits expense		744.91	694.67	600.09	1439.58	1173.55	2390.16
f) Finance costs		264.88	481.36	365.05	746.24	506.68	1280.04
g) Depreciation and amortization expense		743.42	700.76	624.07	1444.18	1032.35	2390.26
h) Other expenses		5640.73	6296.77	5939.49	11937.5	10493.27	22953.86
TOTAL EXPENSES	4	50540.41	45122.12	34672.98	95662.53	66167.43	160631.30
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	2759.67	2340.17	2189.98	5099.84	4177.34	9905.77
EXCEPTIONAL ITEMS (Refer Note 4)	6	-	-	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	2759.67	2340.17	2189.98	5099.84	4177.34	9905.77
TAX EXPENSE							
a) Current Tax		(600.00)	(550.00)	(550.00)	(1,150.00)	(1,050.00)	(2,000.00)
b) Deferred Tax		(58.08)	(94.08)	(356.35)	(152.16)	(323.81)	(432.50)
c) Income Tax of Earlier Year		-	-	-	-	-	(130.33)
TOTAL TAX	8	(658.08)	(644.08)	(906.35)	(1,302.16)	(1,373.81)	(2,562.83)
PROFIT FOR THE YEAR / PERIOD (7-8)	9	2101.59	1696.09	1283.63	3797.68	2,803.53	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	2101.59	1696.09	1283.63	3797.68	2803.53	7342.94
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		98.71	-	293.73	98.71	293.73	308.36
(ii) Income tax relating to items that will not be reclassified to profit or loss		(24.85)	-	(60.45)	(24.85)	(60.45)	(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		-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME	12	73.86	-	233.28	73.86	233.28	247.91
TOTAL COMPREHENSIVE INCOME (11+12)	13	2175.45	1696.09	1516.91	3871.54	3036.81	7590.85
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2,175.45	1,696.09	1,516.91	3,871.54	3,036.81	7,342.94
NON-CONTROLLING INTERESTS		-	-	-	-	-	-
Other Comprehensive Income Attributable to:		-	-	-	-	-	-
i) Owner of the company		-	-	-	-	-	247.91
ii) Non Controlling Interest		-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :		2,175.45	1,696.09	1,516.91	3,871.54	3,036.81	7,590.85
OWNERS OF THE PARENT		2,175.45	1,696.09	1,516.91	3,871.54	3,036.81	7,590.85
NON-CONTROLLING INTERESTS		-	-	-	-	-	-
PAID UP EQUITY SHARE CAPITAL	14	2951.63	2951.63	2535.70	2951.63	2535.70	2723.50
(Face Value of Rs. 1/- Each Per Share)							
OTHER EQUITY	15	70715.87	69278.31	52708.28	70715.87	52708.28	61650.76
EARNINGS PER SHARE (not annualised):	16						
(a) Basic (Rs.)		0.71	0.61	0.52	1.32	1.15	2.89
(b) Diluted (Rs.)		0.71	0.61	0.50	1.32	1.10	2.80

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 29.10.2024 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended September 30, 2024, 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, 2024 which needs to be explained.

For and on behalf of the Board of Directors

Dated : 29th October, 2024
Place : Bathinda

(RAJINDER MITTAL)
Managing Director



STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2024 (RS. IN LAKHS)

PARTICULARS		CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
Income							
REVENUE FROM OPERATIONS	1	74612.46	65851.21	48070.99	140463.67	90937.80	220062.01
OTHER INCOME	2	227.62	178.53	202.34	406.15	383.24	789.28
TOTAL INCOME (1+2)	3	74840.08	66029.74	48273.33	140869.82	91321.04	220851.29
EXPENSES							
a) Cost of materials consumed		51608.22	48497.10	32647.17	100105.32	64421.37	163150.66
b) Purchases of stock-in-trade							
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		4936.52	338.32	2032.89	5274.84	1,933.28	(4,133.30)
d) Excise duty		2484.25	2284.82	-	4,769.07	-	7142.94
e) Employee benefits expense		1224.83	1128.12	912.92	2352.95	1806.47	3791.04
f) Finance costs		647.58	1109.48	928.83	1757.06	1599.35	3306.54
g) Depreciation and amortization expense		1146.88	1104.58	924.20	2251.46	1634.77	3598.26
h) Other expenses		8863.64	8217.43	7794.47	17081.07	14144.15	30975.61
TOTAL EXPENSES	4	70911.92	62679.85	45240.48	133591.77	85539.39	207831.75
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	3928.16	3349.89	3032.85	7278.05	5781.65	13019.54
EXCEPTIONAL ITEMS	6	-	-	-	-	(51.07)	(51.07)
PROFIT BEFORE TAX (5+6)	7	3928.16	3349.89	3032.85	7278.05	5730.58	12968.47
TAX EXPENSE	8						
a) Current Tax		(600.00)	(550.00)	(550.00)	(1,150.00)	(1,050.00)	(2,000.00)
b) Deferred Tax		(341.51)	(349.16)	(516.08)	(690.67)	(738.29)	(1,246.40)
c) Income Tax of Earlier Year							(130.33)
TOTAL TAX	8	(941.51)	(899.16)	(1,066.08)	(1,840.67)	(1,788.29)	(3,376.73)
PROFIT FOR THE YEAR / PERIOD (7-8)	9	2986.65	2450.73	1966.77	5437.38	3,942.29	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	2986.65	2450.73	1966.77	5437.38	3942.29	9591.74
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		98.71	-	293.73	98.71	293.73	316.50
(ii) Income tax relating to items that will not be reclassified to profit or loss		(24.85)	-	(60.45)	(24.85)	(60.45)	(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		-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME	12	73.86	-	233.28	73.86	233.28	256.05
TOTAL COMPREHENSIVE INCOME (11+12)	13	3060.51	2450.73	2200.05	5511.24	4175.57	9847.79
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2,765.47	2,262.16	1,796.14	5,027.63	3,657.75	9029.67
NON-CONTROLLING INTERESTS		221.18	188.57	170.63	409.75	284.54	562.07
Other Comprehensive Income Attributable to:							
i) Owner of the company		73.86	-	233.28	73.86	233.28	254.02
ii) Non Controlling Interest		-	-	-	-	-	2.04
TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2,839.33	2,262.16	2,029.42	5,101.49	3,891.03	9,283.68
NON-CONTROLLING INTERESTS		221.18	188.57	170.63	409.75	284.54	564.11
PAID UP EQUITY SHARE CAPITAL	14	2951.63	2951.63	2535.70	2951.63	2535.70	2723.50
(Face Value of Rs. 1/- Each Per Share)							
OTHER EQUITY	15	72738.48	70637.05	54570.70	72738.48	54570.70	62443.42
EARNINGS PER SHARE (not annualised):	16						
(a) Basic (Rs.)		0.94	0.81	0.72	1.75	1.49	3.54
(b) Diluted (Rs.)		0.94	0.81	0.70	1.75	1.44	3.43

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 29.10.2024 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and half year ended September 30, 2024, 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, 2024 which needs to be explained.

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Managing Director



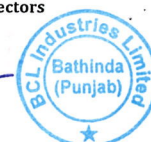
Dated : 29th October, 2024
Place : Bathinda

STATEMENT OF ASSETS AND LIABILITIES		STANDALONE		CONSOLIDATED	
		As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)	As at 30th September, 2024 (Unaudited)	As at 31st March, 2024 (Audited)
A	ASSETS				
1	NON-CURRENT ASSETS				
(a)	Property, Plant and Equipment	34508.07	35133.24	60473.16	61778.17
(b)	Capital work-in-progress**	2772.38	1083.61	3501.88	1272.78
(c)	Right to Use	103.03	104.85	103.03	104.85
(d)	Investment Property	2287.67	2253.41	2088.05	2144.04
(e)	Intangible assets	23.73	29.17	24.26	29.82
(f)	Intangible assets under development	32.47	24.29	32.47	24.29
(g)	Financial Assets				
	(i) Investments*	6850.12	6751.41	1077.69	978.98
	(ii) Loans	-	-	-	-
	(iii) Others	0.30	29.91	497.94	459.95
(h)	Deferred tax assets (net)	-	-	-	-
(i)	Income Tax Assets (Net)	-	-	-	-
(j)	Other non-current assets	1298.69	288.94	1377.32	388.03
	Non-Current Assets	47876.46	45698.83	69175.80	67180.91
2	CURRENT ASSETS				
(a)	Inventories	31610.60	34508.30	34928.81	38484.48
(b)	Financial Assets				
	(i) Investments				
	(ii) Trade receivables	9135.35	9323.48	12386.14	12165.86
	(iii) Cash and cash equivalents	825.45	206.91	831.85	214.28
	(iv) Other Bank Balances	1,004.24	354.93	1,009.51	360.03
	(v) Loans	4785.98	10913.29	-	0.00
	(vi) Others	1631.04	1,581.18	1815.22	1,581.47
(d)	Other current assets	12942.07	7162.62	14969.32	10084.68
(e)	Assets Classified as Held For Sale	-	-	-	-
	Current Assets	61934.73	64050.71	65940.85	62890.80
	TOTAL ASSETS	109811.19	109749.54	135116.65	130071.71
B	EQUITY AND LIABILITIES				
	EQUITY				
(a)	Equity Share capital	2951.63	2723.50	2951.63	2723.50
(b)	Other Equity	70715.87	61650.76	72738.48	62443.42
	Attributable to the owners of the parent	73667.50	64374.26	75690.11	65166.92
	Non-controlling Interests	-	-	2,597.95	2,188.20
	Total Equity	73667.50	64374.26	78288.06	67355.12
	LIABILITIES				
1	NON-CURRENT LIABILITIES				
(a)	Financial Liabilities				
	(i) Borrowings	14060.48	14614.45	23587.26	24968.03
	(ii) Lease Liabilities	104.63	98.54	104.63	98.54
	(ii) Other financial liabilities	426.68	418.21	434.75	426.30
(b)	Provisions	304.36	268.35	328.93	286.92
(c)	Deferred tax liabilities (Net)	1826.29	1649.28	2879.76	2164.25
(d)	Other non-current liabilities	-	-	-	-
	Non-Current Liabilities	16722.44	17048.83	27335.33	27944.04
2	CURRENT LIABILITIES				
(a)	Financial Liabilities				
	(i) Borrowings	8160.14	18884.56	14023.35	22632.98
	(ii) Lease Liabilities	1.16	7.81	1.16	7.81
	(iii) Trade payables				
	Total Outstanding dues to Micro Enterprises and small Enterprises	30.60	23.76	461.45	81.74
	Total Outstanding dues to Creditor other than Micro Enterprises and small Enterprises	9286.54	7875.59	12267.51	9467.37
	(iv) Other financial liabilities	648.68	793.96	865.15	1535.65
(b)	Other current liabilities	874.43	392.00	1520.14	729.41
(c)	Provisions	69.23	75.89	87.71	90.16
(d)	Current Tax Liabilities (Net)	350.47	272.88	266.79	227.43
	Current Liabilities	19421.25	28326.45	29493.26	34772.55
	TOTAL LIABILITIES	36143.69	45375.28	56828.59	62716.59
	TOTAL EQUITY AND LIABILITIES	109811.19	109749.54	135116.65	130071.71

For and on behalf of the Board of Directors

Dated: 29th October, 2024
Place: Bathinda

(RAJINDER MITTAL)
Mg. Director



STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	For the half year ended 30th September, 2024	For the half year ended 30th September, 2023	For the half year ended 30th September, 2024	For the half year ended 30th September, 2023
A Cash Flow From Operating Activities				
Net Profit before taxation & Exceptional Items	5,099.84	4177.34	7278.05	5,730.58
Adjustment for				
Depreciation & Amortisation	1,444.18	1032.35	2251.46	1,634.77
Prior period adjustments	-	-	-	-
Finance Cost	746.24	506.68	1757.06	1,599.35
Profit/ Loss on sale of asset	(16.92)	14.87	(18.87)	17.07
Rental Income & Rent IND AS	(331.29)	(284.23)	(331.29)	(284.23)
Expenses through R & S	-	-	-	-
Guarantee Income	-	(35.69)	-	-
Lease Rent IND AS	(4.46)	-	(4.46)	-
Gain on fair Valuation of Cirrent Investment	-	(1.02)	-	(1.02)
Acturial gain/(loss) on Defined Benefit Plan	-	-	-	-
Operating Profit before Working Capital Changes	6937.59	5410.30	10931.95	8696.52
Adjustment for				
Trade & Other Receivables	(481.44)	(3,895.75)	(1,141.50)	(4,909.75)
Inventories	2,897.70	4,013.14	3,555.67	2,115.95
Trade Payable & Other Liabilities	1,783.90	(2,697.00)	3,338.82	(2,055.05)
Loans & Advances & other Assets	(6,789.20)	(2,131.35)	(5,873.93)	(3,898.70)
Cash Generated from Operations	4,348.56	699.34	10,811.01	(51.03)
Direct Tax Paid	(1,072.41)	(1,467.31)	(1,110.64)	(1,453.37)
Prior period items	-	-	0	-
Net Cash Flow from Operating Activities {A}	3276.15	(767.97)	9700.37	(1504.40)
B Cash Flow From Investing Activities				
Purchase of Fixed Assets	(2,526.02)	(3,200.76)	(3,101.49)	(7,146.76)
Loan / Repayment to Subsidiary	6,127.31	(1,124.75)	-	-
Sale of Fixed Assets	-	-	-	-
Sale of Investment	-	-	-	-
Rental Income	331.29	289.79	331.29	289.79
Net Cash Flow from Investing Activities {B}	3932.58	(4035.72)	(2770.20)	(6856.97)
C Cash Flow From Financing Activities				
Change in Reserves / Ind AS Effect	-	-	-	-
Dividend Paid Including Dividend Distribution Tax	(737.91)	-	(737.91)	-
Finance Cost	(733.50)	(493.34)	(1,743.89)	(1,594.60)
Long Term & Short Term Borrowings	(11,278.37)	3,019.87	(9,990.40)	7,036.09
Proceeds from issue of Equity Shares by Conversion of Warrant (Net of Application Money)	6,159.60	3,258.90	6,159.60	3,258.90
Investment in Subsidiary by Non Controlling Interest	-	-	-	642.61
Net Cash Flow from Financing Activities {C}	(6590.18)	5785.43	(6312.60)	9343.00
Net Increase / (Decrease) in Cash & Cash	618.55	981.74	617.57	981.63
Cash & Cash Equivalent as at beginning	206.91	169.64	214.28	175.33
Add : Upon addition of Subsidiary	-	-	-	-
Cash & Cash Equivalent as at end	825.46	1151.38	831.85	1156.96

For and on behalf of the Board of Directors

(RAJINDER MITTAL)
Mg. Director



Dated: 29th October, 2024
Place: Bathinda (Pb.)

SEGMENT RESULTS

RS. IN LAKHS


Sr.	Particulars	STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Segment Revenue (net sale/income from each segment)						
	(a) Oil & Vanaspati	26639.20	19067.59	19095.67	45,706.79	38,382.79	85185.17
	(b) Distillery	29597.60	30887.53	19830.72	60,485.13	35,008.83	94257.51
	(c) Real Estates	173.63	340.34	185.83	513.97	337.15	694.51
	(d) Subsidiary Company at Kharagpur	-	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-	-
	Total	56410.43	50295.46	39112.22	106705.89	73,728.77	180137.19
	Less: Inter Segment revenue	3110.35	2833.17	2249.26	5,943.52	3,384.00	9600.12
	Net sales/Income From Operations	53300.08	47462.29	36862.96	100762.37	70,344.77	170537.07
2	Segment Results						
	(a) Oil & Vanaspati	500.24	434.17	429.86	934.41	884.25	2183.89
	(b) Segment - Distillery	3213.46	2953.26	2790.44	6,166.72	4,867.86	11415.14
	(c) Segment - Real Estates	54.27	134.86	(41.20)	189.13	(35.74)	-22.96
	(d) Subsidiary Company at Kharagpur	-	-	-	-	-	-
	(d) Un-allocated	-	-	-	-	-	-
	Total	3767.97	3522.29	3179.10	7290.26	5716.37	13576.07
	Less:						
	i) Interest/Finance Cost/dep	1008.30	1182.12	989.12	2,190.42	1,539.03	3670.30
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2759.67	2340.17	2189.98	5099.84	4,177.34	9905.77
3	Segment Assets-						
	a) Oil & Vanaspati	52,173.97	61,309.42	56,853.77	52,173.97	56,853.77	56228.52
	(b) Segment - Distillery	52,201.20	56,081.22	44,114.72	52,201.20	44,114.72	50375.25
	(c) Segment - Real Estate	5,436.02	6,439.41	4,235.54	5,436.02	4,235.54	3145.77
	(d) Subsidiary Company at Kharagpur	-	-	-	-	-	-
	Total	1,09,811.19	1,23,830.05	1,05,204.03	1,09,811.19	1,05,204.03	109749.54
	Less: i) Un-allocated	-	-	-	-	-	-
	Total Assets	1,09,811.19	1,23,830.05	1,05,204.03	1,09,811.19	1,05,204.03	109749.54
4	Segment liabilities-						
	(a) Oil & Vanaspati	12,739.00	30079.20	27582.31	12,739.00	27,582.31	23580.34
	(b) Segment - Distillery	21,174.69	19361.61	20459.41	21,174.69	20,459.41	19823.15
	(c) Segment - Real Estate	403.71	415.94	377.74	403.71	377.74	322.51
	(d) Subsidiary Company at Kharagpur	-	-	-	-	-	-
	Total	34317.40	49856.75	48419.46	34317.40	48419.46	43726.00
	j) Un-allocated	1826.29	1743.36	1540.59	1826.29	1540.59	1649.28
	Total Liabilities	36143.69	51600.11	49960.05	36143.69	49960.05	45375.28

For and on behalf of the Board of Directors


(RAJINDER MITTAL)
Mg. Director



Dated : 29th October, 2024
Place : Bathinda

		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					
		(RS. IN LAKHS)					
SEGMENT RESULTS							
CONSOLIDATED							
Sr.	Particulars	Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1	Segment Revenue						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	26,639.20	19067.59	19095.67	45,706.79	38382.79	85185.17
	(b) Distillery	29,597.60	30887.53	19830.72	60,485.13	35008.83	94257.51
	(c) Real Estates	173.63	340.34	185.83	513.97	337.15	694.51
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	21,540.00	18567.45	11,409.15	40107.45	20976.27	50352.89
	(e) Un-allocated	-	-	-	-	-	-
	Total	77950.43	68862.91	50521.37	146813.34	94705.04	230490.08
	Less: Inter Segment revenue	3,110.35	2833.17	2248.04	5943.52	3384.00	9638.79
	Net sales/Income From Operations	74840.08	66029.74	48273.33	140869.82	91321.04	220851.29
2	Segment Results						
	(a) Oil & Vanaspati	500.24	434.17	429.86	934.41	884.25	2183.89
	(b) Segment - Distillery	3,213.46	2,953.26	2,790.44	6,166.72	4,867.86	11,415.14
	(c) Segment - Real Estates	54.27	134.86	-41.20	189.13	(35.74)	(22.96)
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	1,954.65	2,041.66	1,706.78	3,996.31	3,299.40	6,348.27
	(d) Un-allocated	-	-	-	-	-	-
	Total	5722.62	5563.95	4885.88	11286.57	9015.77	19924.34
	Less:						
	i) Interest/Finance Cost/dep	1,794.46	2214.06	1853.03	4008.52	3234.12	6904.80
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	3,928.16	3349.89	3032.85	7,278.05	5781.65	13019.54
3	Segment Assets-						
	a) Oil & Vanaspati	41517.74	45,052.26	56853.77	41517.74	37871.10	39542.80
	(b) Segment - Distillery	52201.20	56,081.22	44144.72	52201.20	44144.72	50375.25
	(c) Segment - Real Estate	5436.02	6,439.41	4235.54	5436.02	4235.54	3145.77
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	35961.69	38333.07	17910.02	35961.69	36892.69	37007.89
	Total	135116.65	145905.96	123144.05	135116.65	123144.05	130071.71
	Less: i) Un-allocated	-	-	-	-	-	-
	Total Assets	135116.65	145905.96	123144.05	135116.65	123144.05	130071.71
4	Segment liabilities-						
	(a) Oil & Vanaspati	12739.00	29234.70	27582.31	12739.00	27582.31	23580.34
	(b) Segment - Distillery	21174.69	19361.61	20459.41	21174.69	20459.41	19823.15
	(c) Segment - Real Estate	403.71	415.94	377.74	403.71	377.74	322.51
	(d) Subsidiary Company at Kharagpur (Distillery Unit)	19631.43	18414.85	15931.8	19631.43	15931.8	16826.34
	Total	53948.83	67427.10	64351.26	53948.83	64351.26	60552.34
	i) Un-allocated	2,879.76	2513.41	1,656.14	2,879.76	1,656.14	2164.25
	Total Liabilities	56828.59	69940.51	66007.40	56828.59	66007.40	62716.59

For and on behalf of the Board of Directors


 (RAJINDER MITTAL)
 Mg. Director



Dated : 29th October, 2024
 Place : Bathinda