

Statement Of Standalone Unaudited Financial Results For Quarter/ Nine Months Ended 31st December, 2024 (Rs. In Lakhs)

PARTICULARS		STANDALONE					
		Quarter Ended			Nine Months Ended		F.Y. Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Income							
REVENUE FROM OPERATIONS	1	52391.91	53090.34	49465.93	152766.67	122736.52	169725.74
OTHER INCOME	2	190.00	209.74	185.20	577.61	599.74	811.33
TOTAL INCOME (1+2)	3	52581.91	53300.08	49651.13	153344.28	123336.26	170537.07
EXPENSES							
a) Cost of materials consumed		41197.44	35834.75	39958.99	113034.45	89928.29	128235.26
b) Purchases of stock-in-trade		-	-	-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		(562.65)	4,827.47	(3,542.73)	2,926.30	(550.45)	(3,761.22)
d) Excise duty		2,610.27	2484.25	2,199.87	7,379.34	5,540.23	7142.94
e) Employee benefits expense		706.80	744.91	621.09	2146.38	1794.64	2390.16
f) Finance costs		324.80	264.88	491.84	1071.04	998.52	1280.04
g) Depreciation and amortization expense		755.27	743.42	648.94	2199.45	1681.29	2390.26
h) Other expenses		5592.85	5640.73	6406.80	17530.35	16900.07	22953.86
TOTAL EXPENSES	4	50624.78	50540.41	46784.80	146287.31	116292.59	160631.30
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	1957.13	2759.67	2866.33	7056.97	7043.67	9905.77
EXCEPTIONAL ITEMS	6	-	-	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	1957.13	2759.67	2866.33	7056.97	7043.67	9905.77
TAX EXPENSE	8						
a) Current Tax		(430.00)	(600.00)	(292.69)	(1,580.00)	(1,342.69)	(2,000.00)
b) Deferred Tax		(105.13)	(58.08)	(74.84)	(257.29)	(398.65)	(432.50)
C) Income Tax of Earlier Year		1.59	-	(87.20)	1.59	(87.20)	(130.33)
Total Tax		(533.54)	(658.08)	(454.73)	(1,835.70)	(1,828.54)	(2,562.83)
PROFIT FOR THE YEAR / PERIOD (7-8)	9	1423.59	2101.59	2411.60	5221.27	5215.13	7342.94
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		-	98.71	-	98.71	293.73	308.36
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	(24.85)	-	(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	10	-	73.86	-	73.86	233.28	247.91
TOTAL COMPREHENSIVE INCOME (09+10)	11	1423.59	2175.45	2411.60	5295.13	5448.41	7590.85
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF Rs. 1/- EACH)	12	2951.63	2951.63	2683.50	2951.63	2683.50	2723.50
OTHER EQUITY	13	72139.44	70715.87	58468.32	72139.44	58468.32	61650.76
EARNINGS PER SHARE (of Rs. 1/- each) (not annualised):	14						
(a) Basic (Rs.)		0.48	0.71	0.94	1.80	2.09	2.89
(b) Diluted (Rs.)		0.48	0.71	0.93	1.80	2.03	2.80

NOTES:

The above Unaudited Standalone Financial Results and Segment Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 13.02.2025 at the Registered Office of the Company.

The Limited review of the financial results for the quarter and nine months ended December 31, 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 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the statutory auditors and the related Report does not have any impact on the above 'Results and Notes' for the Quarter and nine months ended 31st December, 2024 which needs to be explained.

For and on behalf of the Board of Directors

Dated : 13th February, 2025
Place : Bathinda

(RAJINDER MITTAL)
Managing Director
DIN:00033082



SEGMENT RESULTS

(RS. IN LAKHS)

Sr.	Particulars	STANDALONE					
		Quarter Ended			Nine Months Ended		F.Y. Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Segment Revenue						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	25341.14	26639.20	24933.49	71047.93	63316.28	85185.17
	(b) Distillery	30301.80	29597.60	27773.88	90786.93	66123.07	94257.51
	(c) Real Estates	450.00	173.63	140.32	963.97	477.47	694.51
	(d) Others	-	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-	-
	Total	56092.94	56410.43	52847.69	162798.83	129916.82	180137.19
	Less: Inter Segment revenue	3511.03	3110.35	3196.56	9,454.55	6580.56	9600.12
	Net sales/Income From Operations	52581.91	53300.08	49651.13	153344.28	123336.26	170537.07
2	Segment Results						
	(a) Oil & Vanaspati	526.68	500.24	782.35	1,461.09	1666.60	2183.89
	(b) Segment – Distillery	2459.63	3213.46	3232.76	8,626.35	8100.62	11415.14
	(c) Segment – Real Estates	50.89	54.27	(8.00)	240.02	(43.74)	(22.96)
	(d) Others	-	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-	-
	Total	3037.20	3767.97	4007.11	10327.46	9723.48	13576.07
	Less:						
	i) Interest/Finance Cost/dep	1080.07	1008.30	1140.78	3,270.49	2,679.81	3670.30
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	1957.13	2759.67	2866.33	7056.97	7,043.67	9905.77
3	Segment Assets-						
	a) Oil & Vanaspati	56,282.60	52173.97	59193.29	56,282.60	59193.29	56228.52
	(b) Segment – Distillery	59111.74	52201.20	51871.99	59111.74	51871.99	50375.25
	(c) Segment – Real Estate	4587.09	5436.02	3381.45	4587.09	3381.45	3145.77
	(d) Others	-	-	-	-	-	-
	Total	119981.43	109811.19	114446.73	119981.43	114446.73	109749.54
	Less: i) Un-allocated	-	-	-	-	-	-
	Total Assets	119981.43	109811.19	114446.73	119981.43	114446.73	109749.54
4	Segment liabilities-						
	(a) Oil & Vanaspati	27,281.86	12739	30616.36	27,281.86	30616.36	23580.34
	(b) Segment – Distillery	15,316.84	21174.69	20650.56	15,316.84	20,650.56	19823.15
	(c) Segment – Real Estate	360.24	403.71	412.56	360.24	412.56	322.51
	(d) Others	-	-	-	-	-	-
	Total	42958.94	34317.40	51679.48	42958.94	51679.48	43726.00
	i)Un-allocated	1931.42	1826.29	1615.43	1931.42	1615.43	1649.28
	Total Liabilities	44890.36	36143.69	53294.91	44890.36	53294.91	45375.28

For and on behalf of the Board of Directors

Dated : 13th February, 2025
Place : Bathinda

(RAJINDER MITTAL)
Managing Director
DIN:00033082



Statement Of Consolidated Unaudited Financial Results For Quarter/ Nine Months Ended 31st December, 2024 (Rs. In Lakhs)

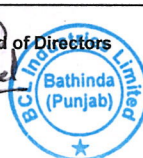
PARTICULARS		CONSOLIDATED					
		Quarter Ended			Nine Months Ended		F.Y. Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
Income							
REVENUE FROM OPERATIONS	1	76153.01	74612.46	64418.58	216616.68	158696.74	220062.01
OTHER INCOME	2	189.48	227.62	205.77	595.63	589.01	789.28
TOTAL INCOME (1+2)	3	76342.49	74840.08	64624.35	217212.31	159285.75	220851.29
EXPENSES							
a) Cost of materials consumed		60564.52	51608.22	49359.48	160669.84	113780.85	163150.66
b) Purchases of stock-in-trade		-	-	-	-	-	-
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		(1,323.83)	4,936.52	(2,097.93)	3,951.01	(164.65)	(4,133.30)
d) Excise duty		2610.27	2484.25	2,199.87	7,379.34	5,540.23	7142.94
e) Employee benefits expense		1096.98	1224.83	948.97	3449.93	2755.44	3791.04
f) Finance costs		792.57	647.58	968.32	2549.63	2567.67	3306.54
g) Depreciation and amortization expense		1159.22	1146.88	951.68	3410.68	2586.45	3598.26
h) Other expenses		8556.31	8863.64	8543.45	25637.38	22687.60	30975.61
TOTAL EXPENSES	4	73456.04	70911.92	60873.84	207047.81	149753.59	207831.75
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	2,886.45	3,928.16	3750.51	10164.50	9532.16	13019.54
EXCEPTIONAL ITEMS	6	-	-	-	-	(51.07)	(51.07)
PROFIT BEFORE TAX (5+6)	7	2,886.45	3,928.16	3750.51	10164.50	9481.09	12968.47
TAX EXPENSE	8						
a) Current Tax		(572.56)	(600.00)	(292.69)	(1,722.56)	(1,342.69)	(2,000.00)
b) Tax Paid for Earlier Year		1.59	-	(87.20)	1.59	(87.20)	(130.33)
c) Deferred Tax		(223.63)	(341.51)	(92.48)	(914.30)	(830.77)	(1,246.40)
Total Tax		(794.60)	(941.51)	(472.37)	(2,635.27)	(2,260.66)	(3,376.73)
PROFIT FOR THE YEAR / PERIOD (7-8)	9	2,091.85	2,986.65	3,278.14	7,529.23	7,220.43	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	2,091.85	2,986.65	3,278.14	7,529.23	7,220.43	9,591.74
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		-	98.71	-	98.71	293.73	316.50
(ii) Income tax relating to items that will not be reclassified to profit or loss		-	(24.85)	-	(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	-	73.86	233.28	256.05
TOTAL COMPREHENSIVE INCOME (11+12)	13	2,091.85	3,060.51	3,278.14	7,603.09	7,453.71	9,847.79
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		1920.08	2,765.47	3061.60	6,947.71	6,719.35	9029.67
NON-CONTROLLING INTERESTS		171.77	221.18	216.54	581.52	501.08	562.07
OTHER COMPREHENSIVE INCOME ATTRIBUTABLE TO:							
I) OWNER OF THE COMPANY		-	73.86	-	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		1,920.08	2,839.33	3,061.60	7,021.57	6,952.63	9,283.68
NON-CONTROLLING INTERESTS		171.77	221.18	216.54	581.52	501.08	564.11
PAID UP EQUITY SHARE CAPITAL (EQUITY SHARES OF RS. 1/- EACH)	14	2951.63	2951.63	2683.50	2951.63	2683.50	2723.50
OTHER EQUITY	15	74658.48	72738.48	61197.57	74658.48	61197.57	62443.42
EARNINGS PER SHARE (of Rs. 1/- each) (not annualised):	16						
(a) Basic (Rs.)		0.65	0.94	1.20	2.40	2.69	3.54
(b) Diluted (Rs.)		0.65	0.94	1.20	2.40	2.64	3.43

NOTES:

- i) The above Unaudited Consolidated Financial Results and Segment Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company in its meeting held on 13.02.2025 at the Registered Office of the Company.
- ii) The Limited review of the financial results for the quarter and nine months ended December 31, 2024, pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended has been carried out by the Statutory Auditors.
- iii) 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.
- iv) During This quarter, BCL Industries Limited (Parent Company) has acquired M/S Goyal Distillery Pvt. Ltd. as a wholly owned subsidiary w.e.f. 4th october 2024. M/s Goyal Distillery Pvt. Ltd. has yet to start to installed its Plant & Machinery. Hence, there is a no Revenue.
- v) The Consolidated unaudited financial results of BCL Industries Ltd. includes financial results of its subsidiary company i.e. Svaksha Distillery Limited. (CIN : U74900WB2014PLC202126) & Goyal Distillery Pvt Ltd (CIN : U15549PB2021PTC053816)
- vi) Figure for the previous year/ period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.
- vii) **Limited Review**
The Limited Review, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, has been completed by the statutory auditors and the related Report does not have any impact on the above 'Results and Notes' for the Quarter and nine months ended 31st December, 2024 which needs to be explained.

 Dated : 13th February, 2025
 Place : Bathinda

For and on behalf of the Board of Directors

 (RAJINDER MITTAL)
 Managing Director
 DIN: 00033082


SEGMENT RESULTS (RS.IN LAKHS)

Sr.	Particulars	CONSOLIDATED					
		Quarter Ended			Nine Months Ended		F.Y. Ended
		31.12.2024 (Unaudited)	30.09.2024 (Unaudited)	31.12.2023 (Unaudited)	31.12.2024 (Unaudited)	31.12.2023 (Unaudited)	31.03.2024 (Audited)
1	Segment Revenue						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	25341.14	26639.20	24933.49	71047.93	63316.28	85185.17
	(b) Distillery	30301.80	29597.60	27773.88	90786.93	66123.07	94257.51
	(c) Real Estates	450.00	173.63	140.32	963.97	477.47	694.51
	(d) Subsidiary Company at Kharagpur	23,760.58	21540.00	14,973.22	63868.03	35,949.49	50352.89
	(e) Un-allocated	-	-	-	-	-	-
	Total	79853.52	77950.43	67820.91	226666.86	165866.31	230490.08
	Less: Inter Segment revenue	3511.03	3110.35	3196.56	9454.55	6580.56	9638.79
	Net sales/Income From Operations	76342.49	74840.08	64624.35	217212.31	159285.75	220851.29
2	Segment Results						
	(a) Oil & Vanaspati	526.68	500.24	782.35	1461.09	1666.60	2183.89
	(b) Segment – Distillery	2459.63	3213.46	3232.76	8626.35	8100.62	11415.14
	(c) Segment – Real Estates	50.89	54.27	(8.00)	240.02	(43.74)	(22.96)
	(d) Subsidiary Company at Kharagpur	1,817.46	1,954.65	1,663.40	5,813.77	4,962.80	6,348.27
	(e) Subsidiary Company at Bhattu Kalan	(16.42)	-	-	(16.42)	-	-
	(f) Un-allocated	-	-	-	-	-	-
	Total	4838.24	5722.62	5670.51	16124.81	14686.28	19924.34
	Less:						
	i) Interest/Finance Cost/dep	1951.79	1794.46	1920.00	5960.31	5154.12	6904.80
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2,886.45	3,928.16	3750.51	10164.50	9532.16	13019.54
3	Segment Assets-						
	(a) Oil & Vanaspati	43875.74	41,517.74	42070.95	43875.74	42070.95	39542.80
	(b) Segment – Distillery	59111.74	52,201.20	51871.96	59111.74	51871.96	50375.25
	(c) Segment – Real Estate	4587.09	5,436.02	3381.45	4587.09	3381.45	3145.77
	(d) Subsidiary Company at Kharagpur	37760.33	35961.69	36934.85	37760.33	36934.85	37007.89
	(e) Subsidiary Company at Bhattu Kalan	962.58	0.00	0.00	962.58	0.00	0.00
	Total	1,46,297.48	1,35,116.65	1,34,259.21	146297.48	134259.21	130071.71
	Less: i) Un-allocated	-	-	-	-	-	-
	Total Assets	1,46,297.48	1,35,116.65	1,34,259.21	1,46,297.48	1,34,259.21	130071.71
4	Segment liabilities-						
	(a) Oil & Vanaspati	27,217.98	12739.00	30616.36	27,217.98	30616.36	23580.34
	(b) Segment – Distillery	15,316.84	21174.69	20650.56	15,316.84	20650.56	19823.15
	(c) Segment – Real Estate	360.24	403.71	412.56	360.24	412.56	322.51
	(d) Subsidiary Company at Kharagpur	19915.28	19631.43	16950.04	19915.28	16950.04	16826.34
	(e) Subsidiary Company at Bhattu Kalan	5.08	-	-	5.08	-	-
	Total	62815.42	53948.83	68629.52	62815.42	68629.52	60552.34
	i) Un-allocated	3,102.23	2879.76	1,748.62	3,102.23	1,748.62	2164.25
	Total Liabilities	65917.65	56828.59	70378.14	65917.65	70378.14	62716.59

For and on behalf of the Board of Directors

Dated : 13th February, 2025
Place : Bathinda

(RAJINDER MITTAL)
Managing Director
DIN: 00033082

