

Regd. Office :Hazi Rattan Link Road, Bathinda-151001 Ph. : 0164-2240163, 2240443, 2211628, Fax: 0164-5003638 Website: www.bcl.ind.in, Email: bcl@mittalgroup.co.in CIN: L24231PB1976PLC003624

	Statement Of Standalone Audited Financial Re	esuits For Quarter /				(Rs. In Lakhs)
Sr.			Quarter Ended		Financial Y	
No.	PARTICULARS	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	Income					
	Revenue From Operations	53,778.80	52,391.91	46,989.22	206,545.47	169,725.7
	Other Income	293.21	190.00	211.59	870.82	811.3
1	Total Income	54,072.01	52,581.91	47200.81	207,416.29	170,537.0
	Expenses					
	a) Cost of materials consumed	41,859.51	41,197.44	38,306.97	154,893.96	128,235.2
	b) Purchases of stock in Trade	-	-	-	-	
	c) Changes in inventories of finished goods, stock-in-trade,					
	work-in- progress and intermediates	80.60	(562.65)	(3,210.77)	3,006.90	(3,761.22
	d) Excise duty	2,066.32	2,610.27	1,602.71	9,445.66	7142.9
	e) Employee benefits expense	734.77	706.80	595.52	2,881.15	2,390.1
	f) Finance costs g) Depreciation and amortization expense	123.26 778.97	324.80 755.27	281.52 708.97	1,194.30 2,978.42	1280.0 2,390.2
	h) Other expenses	6,041.08	5,592.85	6,053.79	23,571.43	22,953.8
2	Total Expenses	51,684.51	50,624.78	44,338.71	197,971.82	160,631.3
3	-			-		
	Profit Before Exceptional Items And Tax (1-2)	2,387.50	1,957.13	2,862.10	9,444.47	9,905.7
	Exceptional Items	-	-	-	-	0.005.7
4	Profit Before Tax (3 +/- 3.1) Tax Expense	2,387.50	1,957.13	2,862.10	9,444.47	9,905.7
	a) Current Tax	(550.00)	(430.00)	(657.31)	(2,130.00)	(2,000.00
	b) Deferred Tax	92.89	(105.13)	(33.85)	(164.40)	(432.50
	c) Income Tax of Earlier Year	-	1.59	(43.13)	1.59	(130.33
	Total Tax Expenses	(457.11)	(533.54)	(734.29)	(2,292.81)	(2,562.83
6	Profit For The Year / Period (4-5)	1,930.39	1,423.59	2,127.81	7,151.66	7,342.9
	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss	(2.62)		14.63	95.08	308.3
		(3.63)	-	14.05		
	(ii) Income tax relating to items that will not be	-	-	-	(24.85)	(60.45
	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					
7	Total Other Comprehensive Income	(3.63)	-	14.63	70.23	247.9
8	Total Comprehensive Income (6 +/- 7)	1,926.76	1,423.59	2,142.44	7,221.89	7,590.8
9	Paid Up Equity Share Capital (Face Value of Rs. 1/- Each Per Share)	2,951.63	2,951.63	2,723.50	2,951.63	2,723.5
10	Other Equity	74,066.22	72,139.44	61,650.76	74,066.22	61,650.7
	Earnings Per Share (of Rs. 1/- each) (Not Annualised)	,4,000122	72,200,44	01,050170	74,000122	01,00017
	a) Basic (Rs.)	0.66	0.48	0.80	2.46	2.8
	b) Diluted (Rs.)	0.66	0.48	0.77	2.46	2.8
	NOTES:					
1	The above Audited Standalone Financial Results , Segment Re					
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	The above Audited Standalone Financial Results , Segment Re of the Company in its meeting held on 29th May,2025 at the (the same , with unmodified opinion.	Corporate Office of the	Company. The Sta	tutory Auditors h	ave issued Audito	ors' Report on
1 2	The above Audited Standalone Financial Results , Segment Re of the Company in its meeting held on 29th May,2025 at the the same , with unmodified opinion. The figures of the last quarter are the balancing figures betwee	Corporate Office of the	Company. The Sta	tutory Auditors h	ave issued Audito	ors' Report on
2	The above Audited Standalone Financial Results , Segment Re of the Company in its meeting held on 29th May,2025 at the (<u>the same , with unmodified opinion.</u> The figures of the last quarter are the balancing figures betwee end of the Third quarter of the financial year 2024-25.	Corporate Office of the een the Audited figures	Company. The Sta in respect of the f	tutory Auditors h ull Financial Year	ave issued Audito and the publishe	ors' Report on d period upto
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2 3	The above Audited Standalone Financial Results , Segment Re of the Company in its meeting held on 29th May,2025 at the the same , with unmodified opinion. The figures of the last quarter are the balancing figures betwe end of the Third quarter of the financial year 2024-25. The financial results have been prepared in accordance with I 2013 read with relevant rules there under and in terms of Reg	Corporate Office of the een the Audited figures ndian Accounting Stand gulations of SEBI (Listing	Company. The Sta in respect of the f dards ('Ind AS') pre g Obligations and I	tutory Auditors h ull Financial Year escribed under Se Disclosure require	ave issued Audito and the publishe ction 133 of the C ement) Regulation	ors' Report on d period upto ompanies Act, a 2015 as
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	Statement Of Consolidated Audited Finar	ICIAI NESUILS FOR		ieu Sist Warth,			
Sr.		Quarter Ended				Year Ended	
No.	PARTICULARS	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
	Income Revenue From Operations	74,342.99	76,153.01	61,365.27	290,959.67	220,062.03	
	Other Income	309.68	189.48	200.27	905.31	789.28	
1	Total Income	74,652.67	76,342.49	61,565.54	291,864.98	220,851.2	
	Expenses						
	a) Cost of materials consumed	58,573.45	60,564.52	49,369.81	219,243.29	163,150.6	
	b) Purchases of stock-in-trade	-	-	-	-		
	c) Changes in inventories of finished goods, stock-in-trade,	(1,172.12)	(1,323.83)	(3,968.65)	2,778.89	(4,133.30	
	work-in-progress and intermediates		2 (10 27		0.445.66		
	d) Excise duty e) Employee benefits expense	2,066.32 1,184.28	2,610.27 1,096.98	<u>1,602.71</u> 1,035.60	9,445.66 4.634.21	7,142.9 3,791.0	
	f) Finance costs	545.95	792.57	738.87	3,095.58	3,306.5	
	g) Depreciation and amortization expense	1,198.83	1,159.22	1,011.81	4,609.51	3,598.2	
	h) Other expenses	8,761.21	8,556.31	8,288.01	34,398.59	30,975.6	
	Total Expenses	71,157.92	73,456.04	58,078.16	278,205.73	207,831.7	
3	Profit Before Exceptional Items And Tax (1-2)	3,494.75	2,886.45	3,487.38	13,659.25	13,019.5	
3.1	Exceptional Items	-	-	-	-	(51.07	
4	Drafit Rafara Tay (2 1 / 2 1)	3 404 75	2 996 45	2 407 20	12 650 25	12.069.4	
	Profit Before Tax (3 +/- 3.1) Tax Expense	3,494.75	2,886.45	3,487.38	13,659.25	12,968.4	
	a) Current Tax	(745.82)	(572.56)	(657.31)	(2,468.38)	(2,000.0	
	b) Deferred Tax	6.74	(223.63)	(415.63)	(907.56)	(1,246.4	
	c) Income Tax of Earlier Year	-	1.59	(43.13)	1.59	(130.3	
	Total Tax Expenses	(739.08)	(794.60)	(1,116.07)	(3,374.35)	(3,376.7	
6	Profit For The Year / Period (4-5)	2,755.67	2,091.85	2,371.31	10,284.90	9,591.7	
	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.81	-	22.77	99.52	316.5	
	(ii) Income tax relating to items that will not be	-	-	-	(24.85)	(60.4	
	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	-	-	-	-		
7	Total Other Comprehensive Income	0.81	-	22.77	74.67	256.0	
8	Total Comprehensive Income (6 +/- 7)	2,756.48	2,091.85	2,394.08	10,359.57	9,847.7	
	Profit For The Year / Period Attributable To	,		,			
	Owners Of The Parent	2,548.83	1,920.08	2,310.32	9,496.54	9,029.6	
	Non-Controlling Interests	206.84	171.77	60.99	788.36	562.0	
	Other Comprehensive Income Attributable To	(2.2.2)					
	I) Owners Of The Parent Ii) Non Controlling Interest	(0.30)	-	20.74 2.04	73.56	254.0	
	Total Comprehensive Income For The Year / Period Attributable	1.11	-	2.04	1.11	2.0	
9	То						
	Owners Of The Parent	2,548.53	1,920.08	2,331.05	9,570.10	9,283.6	
	Non-Controlling Interests	207.95	171.77	63.03	789.47	564.1	
10	Paid Up Equity Share Capital	2,951.63	2,951.63	2,723.50	2,951.63	2,723.5	
	(Face Value of Rs. 1/- Each Per Share)						
	Other Equity	77,207.07	74,658.48	62,443.42	77,207.07	62,443.4	
12	Earnings Per Share (of Rs. 1/- each) (Not Annualised) a) Basic (Rs.)	0.86	0.65	0.85	3.26	3.5	
	b) Diluted (Rs.)	0.86	0.65	0.85	3.26	3.4	
		0.00	0.00	0.15	0.20		
	NOTES:						
1	The above Audited Consolidated Financial Results , Segment Result	ts, have been reviewe	d by the Audit Committ	ee and approved by t	he Board of Director	s of the Company in its	
	meeting held on 29th May, 2025 at the Corporate Office of the Con	npany. The Statutory	Auditors have issued Au	ditors' Report on the	e same , with unmodi	fied opinion.	
2	The figures of the last quarter are the balancing figures between th	e Audited figures in r	espect of the full Financ	ial Year and the publi	shed period upto end	d of the Third quarter o	
	the financial year 2024-25.						
3	The financial results have been prepared in accordance with Indian	Accounting Standards	('Ind AS') prescribed un	der Section 133 of th	e Companies Act, 20	13 read with relevant	
	rules there under and in terms of Regulations of SEBI (Listing Obligation)	ations and Disclosure	requirement) Regulatio	n 2015 as amended.			
4	During the third Quarter, BCL Industries Ltd.(Parent Company) has a	acquired M/S Goyal D	stillery Private Limited	as a Wholly owned S	ubsidary Company w	.e.f 4th October 2024.	
	M/s Goyal Distillery Private Limited has yet to start to install its Pla						
5	The Consolidated Audited Financial Results of BCL Industries Include	es Financial results of	its Subsidary Company	I.e Svaksha Distillery	Ltd (CIN: U74900W2	014PLC202126) & M/s	
	Goyal Distillery Private Limited (CIN: U15549CH2021PTC046284)						
6	Figures for the previous year/ quarters have been reclassified/ reg	rouped wherever nec	essary to confirm to cur	rent year's classificat	tions.		
		For and on he	half of the Board of D	irectors			
		For and on be	nall of the board of D	irectors			
					Digitally sign	ned by	
				AJINDER	RAJINDER MI	•	
	Data di 20a di Maria 2025						
	Dated : 29nd May, 2025		Rajinder Mittal)	AITT A I			
	Dated : 29nd May, 2025 Place : Chandigarh		Rajinder Mittal) Managing Director N DIN: 00033082	1ITTAL	Date: 2025.0 15:19:16 +05	5.29	



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	Standalone Segment Result		(Rs.in Lakh				
			Quarter Ended			Year Ended	
Br. No.	Particulars	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024	
4	As more than the second s	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
1	Segment Revenue						
	(net sale/income from each segment)						
	(a) Oil & Vanaspati	27,585.89	25,341.14	21,868.89	98,633.82	85,185.	
	(b) Distillery	28,872.38	30,301.80	28,134.44	119,659.31	94,257.	
	(c) Real Estates	156.24	450.00	217.04	1,120.21	694.	
	(d) Others	-	-	-	-		
	(e) Un-allocated	-	-	-	-	100.107	
	Total	56,614.51	56,092.94	50,220.37	219,413.34	180,137. 9,600.	
	Less: Inter Segment revenue	2,542.50	3,511.03	3,019.56	11,997.05	9,000.	
	Net sales/Income From Operations	54,072.01	52,581.91	47,200.81	207,416.29	170,537.	
2	Segment Results						
	(a) Oil & Vanaspati	422.35	526.68	517.29	1,883.44		
	(b) Segment – Distillery	2,860.37	2,459.63	3,314.52	11,486.72	,	
	(c) Segment – Real Estates	7.01	50.89	20.78	247.03	(22.9	
	(d) Others	-	-	-	-		
	(d) Un-allocated	-	-	-	-	40.570	
	Total Less:	3,289.73	3,037.20	3,852.59	13,617.19	13,576.	
	i) Finance Cost/dep	902.23	1,080.07	990.49	4.172.72	3,670.	
	ii) Other Un- allocated Income (net off		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,=	0,010	
	Un-allocable income)	-	-	-	-		
	Total Profit (+)/ Loss (-) before Tax	2,387.50	1,957.13	2,862.10	9,444.47	9,905.	
3	Segment Assets						
	a) Oil & Vanaspati	61,259.59	56,282.60	56,228.52	61,259.59	56,228.	
	(b) Segment – Distillery	64,236.13	59,111.74	50,375.25	64,236.13	50,375.	
	(c) Segment – Real Estate	4,595.65	4,587.09	3,145.77	4,595.65	3,145.	
	(d) Others Total	- 130,091.37	- 119,981.43	- 109,749.54	- 130,091.37	400 740	
	Less: i) Un-allocated	100,001.07	110,001.40	100,140.04	100,001.07	109,749.	
	Total Assets	- 130,091.37	- 119,981.43	- 109,749.54	- 130,091.37	109,749.	
	Total Assets	130,091.37	119,901.43	109,749.34	130,091.37	109,749.	
4	Segment liabilities						
	(a) Oil & Vanaspati	19,502.83	27,281.86	23,580.34	19,502.83	· ·	
	(b) Segment – Distillery	31,409.00	15,316.84	19,823.15	31,409.00	19,823.	
	(c) Segment – Real Estate	323.16	360.24	322.51	323.16	322.	
	(d) Others Total	- 51 224 00	42.059.04	42 726 00	- 54 224 00	49 796	
		51,234.99	42,958.94	43,726.00	51,234.99	43,726.	
	Un-allocated	1,838.53	1,931.42	1,649.28	1,838.53		
	Total Liabilities	53,073.52	44,890.36	45,375.28	53,073.52	45,375.	

(Rajinder Mittal RAJINDE Digitally signed by RAJINDER Managing Director MITTAL Date: 2025.05.29 DIN: 00033082 MITTAL Date: 2025.05.29 15:19:42 +05'30'

Dated : 29th May, 2025 Place : Chandigarh

BCL Industries Limited

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	Consolidated Segment Results Fo	nded 31st March, Quarter Ended	2025	Financial Y	<i>(Rs.in Lakl</i> ear Ended	
r. No.	Particulars	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue					
	(net sale/income from each segment)	27 595 90	25 244 44	24 969 90	00 633 93	85,185
	(a) Oil & Vanaspati	27,585.89	25,341.14 30.301.80	21,868.89 28,134.44	98,633.82 119,659.31	-,
	(b) Distillery (c) Real Estates	28,872.38 156.24	450.00	20,134.44 217.04	1.120.21	94,257 694
	(C) Real Estates	20,580.79	23,760.58	14,403.40	84,448.82	50,352
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidary)	20,560.79	23,700.38	14,403.40	04,440.02	50,552
	(e) Goyal Distillery Pvt.Ltd., Bhattu Kalan	0.79	-	-	0.79	
	(f) Un-allocated	-	-	-	-	
	Total	77,196.09	79,853.52	64,623.77	303,862.95	230,490
	Less: Inter Segment revenue	2,543.42	3,511.03	3,058.23	11,997.97	9,638
	Net sales/Income From Operations	74,652.67	76,342.49	61,565.54	291,864.98	220,851
2	Segment Results					
•	(a) Oil & Vanaspati	421.43	526.68	517.29	1.882.52	2.183
	(b) Segment – Distillery	2.860.37	2.459.63	3,314.52	11,486.72	11,415
	(c) Segment – Real Estates	7.01	50.89	20.78	247.03	(22
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidary)	1,951.24	1,817.46	1,385.47	7,765.01	6,348
	(e) Goyal Distillery Pvt.Ltd., Bhattu Kalan	(0.52)	(16.42)		(16.94)	
	(f) Un-allocated	(0.52)	(10.42)	- 1	(10.94)	
	Total	5,239.53	4,838.24	5,238.06	21,364.34	19,924
	Less:	0,200.00	4,000.24	0,200.00	21,004.04	10,02-
	i) Interest/Finance Cost/dep	1,744.78	1,951.79	1,750.68	7,705.09	6,904
	ii) Other Un- allocated Income (net off Un-allocable	.,	.,	.,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0,00
	income)	-	-	-	-	
	Total Profit (+)/ Loss (-) before Tax	3,494.75	2,886.45	3,487.38	13,659.25	13,019
3	Segment Assets					
v	a) Oil & Vanaspati	44,359.72	43,875.74	39,542.80	44,359.72	39,542
	(b) Segment – Distillery	64,236.13	59,111.74	50,375.25	64,236.13	50,37
	(c) Segment – Real Estate	4,595.65	4,587.09	3,145.77	4,595.65	3,14
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidary)	40,932.62	37,760.33	37,007.89	40,932.62	37,007
		40,002.02	01,100.00	01,001.00	40,002.02	01,00
	(e) Goyal Distillery Pvt.Ltd., Bhattu Kalan	1,343.19	962.58	-	1,343.19	
	Total	155,467.31	146,297.48	130,071.71	155,467.31	130,07
	Less: i) Un-allocated	-	-	-	-	
	Total Assets	155,467.31	146,297.48	130,071.71	155,467.31	130,071
4	Segment liabilities					
•	(a) Oil & Vanaspati	19.500.98	27,217.98	23.580.34	19,500,98	23,580
	(b) Segment – Distillery	31,409.00	15,316.84	19,823.15	31,409.00	19,823
	(c) Segment – Real Estate	323.16	360.24	322.51	323.16	322
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidary)	17,995.14	19,915.28	16,826.34	17,995.14	16,826
	(e) Goyal Distillery Pvt.Ltd., Bhattu Kalan	7.17	5.08	_	7.17	
	Total	69,235.45	62,815.42	60,552.34	69,235.45	60,552
	Un-allocated	3,095.49	3,102.23	2,164.25	3,095.49	2,164
			, -	, .	,	, -

Dated : 29th May, 2025 Place : Chandigarh (Rajinder Mittal) Managing Director R MITTAL Date: 2025.05.29 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 (RS. IN LAKHS)

	ST	TATEMENT OF ASSETS AND LIABLITIES	STANDALONE		CONSOLIDATED	
			As at	As at	As at	As at
		PARTICULARS	31st March,	31st March,	31st March,	31st March,
		TARTICULARS	2025	2024	2025	2024
			(Audited)	(Audited)	(Audited)	(Audited)
Α		ASSETS				L
	1 NON-0	CURRENT ASSETS]
	(a)	Property, Plant and Equipment	34,175.69	35,133.24	60,987.74	61,778.17
	(b)	Capital work-in-progress	10,016.23	1,083.61	10,989.54	1,272.78
	(c)	Investment Property	2,419.10	2,253.41	2,037.77	2,144.04
<u> </u>	(d)	Goodwill	-	-	197.86	-
	(e)	Right to Use Assets	101.21	104.85	101.21	104.85
	(f)	Intangible assets Intangible assets under development	61.89	29.17 24.29	62.29	29.82 24.29
<u> </u>	(g) (h)	Financial Assets		24.29	-	24.29
<u> </u>	(11)	(i) Investments	7,872.52	6,751.41	1,077.69	978.98
	_	(ii) Loans	1,012.02	0,751.41		
	_	(ii) Others	0.30	29.91	2,128,41	459.95
-	(i)	Deferred tax assets (Net)	-		_,	
	(j)	Income Tax Assets		_	-	-
	(k)	Other non-current assets	786.34	288.94	1026.69	388.03
<u> </u>	Ť	Total Non-Current Assets	55,433.28	45,698.83	78,609.20	67,180.91
	2 CURR	RENT ASSETS				
	(a)	Inventories	37,589.97	34,508.30	44,459.10	38,484.48
	(b)	Financial Assets				
		(i) Investments	-	-	-	-
		(ii) Trade receivables	9,198.83	9,323.48	13,172.46	12,165.86
		(iii) Cash and cash equivalents	1925.72	206.91	1955.36	214.28
		(iv) Other Bank Balances	813.00	354.93	818.45	360.03
		(v) Loans	10,302.91	10,913.29	-	-
		(vi) Others	1,571.40	1,581.18	1,734.74	1,581.47
	(d)	Other current assets	13,256.26	7,162.62	14,718.00	10,084.68
	(e)	Assets Classified as Held For Sale	-	-	-	-
	_	Total Current Assets TOTAL ASSETS	74,658.09	64,050.71 109,749.54	76,858.11 155,467.31	62,890.80 130,071.71
в	FOU		150,091.57	103,743.34	155,407.51	130,071.71
Б		TY AND LIABILITIES	_			
	EQUIT		2.051.(2	2 522 50	2.051.(2	2 722 50
	(a) (b)	Equity Share capital Other Equity	2,951.63 74,066.22	2,723.50 61,650.76	2,951.63 77,207.07	2,723.50 62,443.42
	(0)	Attributable to the owners of the parent	77,017.85	64,374.26	80,158.70	65,166.92
	_	Non-controlling Interests		04,074.20	2977.67	2188.20
-	_	Total Equity	77,017.85	64,374.26	83,136.37	67,355.12
	LIABI	ILITIES			,	. ,
	1 NON-0	CURRENT LIABILITIES				
	(a)	Financial Liabilities				
		(i) Borrowings	17,503.94	14,614.45	25,909.53	24,968.03
		(ii) Lease Liabilities	104.02	98.54	104.02	98.54
		(iii) Other financial liabilities	329.91	418.21	337.98	426.30
	(b)	Provisions	318.34	268.35	348.63	286.92
	(c)	Deferred tax liabilities (Net)	1,838.53	1,649.28	3,095.49	2,164.25
⊢	(d)	Other non-current liabilities		-	-	-
┣──	1000	Total Non-Current Liabilities	20,094.74	17,048.83	29,795.65	27,944.04
—	0.01111	RENT LIABILITIES				
<u> </u>	(a)	Financial Liabilities	10 700 07	10 00 4 5 (27 (12 24	22 (22 00
⊢		(i) Borrowings (ii) Lease Liabilities	19,708.06	18,884.56	27,613.24	22,632.98
┣──		(ii) Lease Liabilities (iii) Trade payables	1.20	/.81	1.20	/.81
<u> </u>	_	Total Outstanding dues to Micro Enterprises and Small				
1		Enterprises	418.87	23.76	936.90	81.74
		Total Outstanding dues of Creditors other than Micro				
	-	Enterprises and Small Enterprises	11,468.27	7,875.59	12,016.85	9,467.37
L		(iv) Other financial liabilities	541.83	793.96	684.06	1535.65
┝───	(b)	Other current liabilities	542.23	392.00		729.41
<u> </u>	(c)	Provisions	98.68	75.89	119.19	90.16
┣──	(d)	Current Tax Liabilities (Net)	199.64	272.88	450.70	227.43
—		Total Current Liabilities TOTAL LIABILITIES	32,978.78	28,326.45	42,535.29	34,772.55
			53,073.52	45,375.28	72,330.94	62,716.59
<u> </u>	_	TOTAL EQUITY AND LIABILITIES	130,091.37	109,749.54	155,467.31	130,071.71

For and on behalf of the Board of Directors

Dated : 29th May, 2025 Place : Chandigarh

(RAJINDER MITTAR RAJINDE Managing Director DIN: 00033082 R MITTAL DIN: 00033082 R MITTAL DIN: 00033082 R MITTAL DIN: 00033082 R MITTAL DIN: 00033082 R MITTAL



Regd. Office: Hazi Rattan Link Road, Bathinda-151001 Ph.: 0164-2240163, 2240443, 2211628 Fax: 0164-5003638 Website: www.bcl.ind.in Email: bcl@mittalgroup.co.in CIN: L24231PB1976PLC003624

	ATEMENT OF AUDITED STANDALONE & CONSOLIDATED CASH FLOWS I Particulars	STAND.		CONSOL	(Rs. In Lakhs IDATED
		For the Year ended 31st March, 2025	For the Year ended 31st March, 2024	For the Year ended 31st March, 2025	For the Year ended 31st March, 2024
Α	Cash Flow From Operating Activities				
	Net Profit before taxation & Exceptional Items	9444.47	9905.77	13659.25	12968.4
	Adjustment for				
	Depreciation and Amortization	2978.42	2390.26	4609.51	3598.
	Prior period adjustments	-	-	-	-
	Finance Cost	1194.30	1280.04	3095.58	3306.
	(Profit)/ Loss on sale of property, plant & equipment	(58.03)	2.41	(61.54)	0.1
	Rental Income	(622.20)	(698.48)	(676.69)	(616.8
	Lease Rent IND AS	(8.92)	(10.02)	(8.92)	(10.0
	Guarantee Income Gain on Investment	-	- (2.28)	-	(3.7
	(Profit) on sale of Investment	-	(1.47)	-	(3.)
	Operating Profit before Working Capital Changes	12928.04	12866.23	20617.19	19242.
	Adjustment for	12720.04	12000.23	20017.17	17242.
	Trade & Other Receivables	(294.03)	(3,439.13)	(3,287.89)	(4,247.8
	Inventories	(3,081.67)	(5,317.33)	(5,974.62)	(6,433.8
	Trade Payable & Other Liabilities	3,819.55	(3,992.82)	2480.57	(2,454.4
	Loans & Advances & other Assets	(6,591.04)	(822.96)	(5,271.98)	711.4
	Cash Generated from Operations		, , ,		
		6,780.85	(706.01)	8,563.27	6,818.1
	Direct Tax Paid	(2,254.12)	(2,883.75)	(2,243.52)	(2,899.7
	Prior period items	-	-	-	
	Net Cash Flow from Operating Activities {A}	4526.73	(3589.76)	6319.75	3918.
В	Cash Flow From Investing Activities				
	Purchase of Fixed Assets and intangible assets including investment property (net of sales)	(11065.93)	(5033.25)	(13372.58)	(13716.0
	Investment in Subsidiary (Consideration Paid over Net Asset Acquired)	-	-	(197.86)	-
	Repayment of Loan From Subsidary	610.38			
	Sale/Purchase of Investments(Net)	(1,026.03)	13.38	-	13.
	Loan Given to Subsidiary	0.00	1471.79	-	
	Rental Income	622.20	698.48	676.69	616.
		(10859.38)	(2849.60)	(12893.75)	(13085.)
С	Net Cash Flow from Investing Activities {B}	(10859.38)	(2849.60)	(12893.75)	(13085.8
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities		. ,	, ,	
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid	(737.91)	(494.41)	(737.91)	(494.4
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost		. ,	(737.91) (3028.37)	(494.4)
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest	(737.91) (1083.22)	(494.41) (1085.40) -	(737.91) (3028.37) 0	(13085.8 (494.4 (3110.0 642. 3840.
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest Long Term & Short Term Borrowings	(737.91) (1083.22) - 3,712.99	(494.41) (1085.40) - (271.56)	(737.91) (3028.37) 0 5921.76	(494.4 (3110.0 642 3840
C	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest Long Term & Short Term Borrowings Proceeds from conversion of Convertible Preference Warrant into	(737.91) (1083.22)	(494.41) (1085.40) -	(737.91) (3028.37) 0	(494 (3110.) 642 3840
C	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest Long Term & Short Term Borrowings Proceeds from conversion of Convertible Preference Warrant into Equity shares	(737.91) (1083.22) 3,712.99 6159.60	(494.41) (1085.40) (271.56) 8328.00	(737.91) (3028.37) 0 5921.76 6159.60	(494.2 (3110.(642 3840 8328.
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest Long Term & Short Term Borrowings Proceeds from conversion of Convertible Preference Warrant into Equity shares Net Cash Flow from Financing Activities {C}	(737.91) (1083.22) 3,712.99 6159.60 8,051.46	(494.41) (1085.40) (271.56) 8328.00 6,476.63	(737.91) (3028.37) 0 5921.76 6159.60 8,315.08	(494 (3110.(642 3840 8328. 9,206.
C	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest Long Term & Short Term Borrowings Proceeds from conversion of Convertible Preference Warrant into Equity shares Net Cash Flow from Financing Activities {C} Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	(737.91) (1083.22) 3,712.99 6159.60 8,051.46 1718.81	(494.41) (1085.40) - (271.56) 8328.00 6,476.63 37.27	(737.91) (3028.37) 0 5921.76 6159.60 8,315.08 1741.08	(494.2 (3110.(642 3840 8328. 9,206. 38.
С	Net Cash Flow from Investing Activities {B} Cash Flow From Financing Activities Dividend Paid Finance Cost Investment in Subsidiary by Non Controlling Interest Long Term & Short Term Borrowings Proceeds from conversion of Convertible Preference Warrant into Equity shares Net Cash Flow from Financing Activities {C}	(737.91) (1083.22) 3,712.99 6159.60 8,051.46	(494.41) (1085.40) (271.56) 8328.00 6,476.63	(737.91) (3028.37) 0 5921.76 6159.60 8,315.08	(494.2 (3110.(642 3840 8328.

For and on behalf of the Board of Directors

Date: 29th May, 2025 Place : Chandigarh

(Rajinder Mittal) Managing Director DIN : 0033082 MITTAL 15:20:48 +05'30'

RAJINDE Digitally signed by RAJINDER