

NOTES:

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|---|---|
| 1 | The above Audited 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 29th May,2025 at the Corporate Office of the Company. The Statutory Auditors have issued Auditors' Report on the same , with unmodified opinion. |
| 2 | The figures of the last quarter are the balancing figures between the Audited figures in respect of the full Financial Year and the published period upto end of the Third quarter of the financial year 2024-25. |
| 3 | 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 |
| 4 | 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

RAJINDER MITTAL

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Statement Of Consolidated Audited Financial Results For Quarter / Year Ended 31st March, 2025
(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended		Financial Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2024 (Audited)
	Income				
	Revenue From Operations	74,342.99	76,153.01	61,365.27	290,959.67
	Other Income	309.68	189.48	200.27	905.31
1	Total Income	74,652.67	76,342.49	61,565.54	291,864.98
	Expenses				
	a) Cost of materials consumed	58,573.45	60,564.52	49,369.81	219,243.29
	b) Purchases of stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates	(1,172.12)	(1,323.83)	(3,968.65)	2,778.89
	d) Excise duty	2,066.32	2,610.27	1,602.71	9,445.66
	e) Employee benefits expense	1,184.28	1,096.98	1,035.60	4,634.21
	f) Finance costs	545.95	792.57	738.87	3,095.58
	g) Depreciation and amortization expense	1,198.83	1,159.22	1,011.81	4,609.51
	h) Other expenses	8,761.21	8,556.31	8,288.01	34,398.59
2	Total Expenses	71,157.92	73,456.04	58,078.16	278,205.73
3	Profit Before Exceptional Items And Tax (1-2)	3,494.75	2,886.45	3,487.38	13,659.25
3.1	Exceptional Items	-	-	-	(51.07)
4	Profit Before Tax (3 +/- 3.1)	3,494.75	2,886.45	3,487.38	13,659.25
	Tax Expense				
	a) Current Tax	(745.82)	(572.56)	(657.31)	(2,468.38)
	b) Deferred Tax	6.74	(223.63)	(415.63)	(907.56)
	c) Income Tax of Earlier Year	-	1.59	(43.13)	1.59
5	Total Tax Expenses	(739.08)	(794.60)	(1,116.07)	(3,374.35)
6	Profit For The Year / Period (4-5)	2,755.67	2,091.85	2,371.31	10,284.90
	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	0.81	-	22.77	99.52
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	(24.85)
	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
8	Total Comprehensive Income (6 +/- 7)	2,756.48	2,091.85	2,394.08	10,359.57
	Profit For The Year / Period Attributable To				
	Owners Of The Parent	2,548.83	1,920.08	2,310.32	9,496.54
	Non-Controlling Interests	206.84	171.77	60.99	788.36
	Other Comprehensive Income Attributable To				
	i) Owners Of The Parent	(0.30)	-	20.74	73.56
	ii) Non Controlling Interest	1.11	-	2.04	1.11
9	Total Comprehensive Income For The Year / Period Attributable To				
	Owners Of The Parent	2,548.53	1,920.08	2,331.05	9,570.10
	Non-Controlling Interests	207.95	171.77	63.03	789.47
10	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
11	Other Equity	77,207.07	74,658.48	62,443.42	77,207.07
12	Earnings Per Share (of Rs. 1/- each) (Not Annualised)				
	a) Basic (Rs.)	0.86	0.65	0.85	3.26
	b) Diluted (Rs.)	0.86	0.65	0.79	3.26

NOTES:

1	The above Audited 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 29th May, 2025 at the Corporate Office of the Company. The Statutory Auditors have issued Auditors' Report on the same , with unmodified opinion.
2	The figures of the last quarter are the balancing figures between the Audited figures in respect of the full Financial Year and the published period upto end of the Third quarter of the financial year 2024-25.
3	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.
4	During the third Quarter, BCL Industries Ltd.(Parent Company) has acquired M/s Goyal Distillery Private Limited as a Wholly owned Subsidiary Company w.e.f 4th October 2024. M/s Goyal Distillery Private Limited has yet to start to install its Plant & Machinery , hence there is no revenue.
5	The Consolidated Audited Financial Results of BCL Industries Includes Financial results of its Subsidiary Company i.e Svaksha Distillery Ltd (CIN: U74900W2014PLC202126) & M/s Goyal Distillery Private Limited (CIN: U15549CH2021PTC046284)
6	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 : 29nd May, 2025
Place : Chandigarh

(Rajinder Mittal)
Managing Director
DIN: 00033082

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Standalone Segment Results For Quarter / Year Ended 31st March, 2025						(Rs.in Lakhs)
Sr. No.	Particulars	Quarter Ended		Financial Year Ended		
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (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	85,185.17
	(b) Distillery	28,872.38	30,301.80	28,134.44	119,659.31	94,257.51
	(c) Real Estates	156.24	450.00	217.04	1,120.21	694.51
	(d) Others	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-
	Total	56,614.51	56,092.94	50,220.37	219,413.34	180,137.19
	Less: Inter Segment revenue	2,542.50	3,511.03	3,019.56	11,997.05	9,600.12
	Net sales/Income From Operations	54,072.01	52,581.91	47,200.81	207,416.29	170,537.07
2	Segment Results					
	(a) Oil & Vanaspati	422.35	526.68	517.29	1,883.44	2,183.89
	(b) Segment – Distillery	2,860.37	2,459.63	3,314.52	11,486.72	11,415.14
	(c) Segment – Real Estates	7.01	50.89	20.78	247.03	(22.96)
	(d) Others	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-
	Total	3,289.73	3,037.20	3,852.59	13,617.19	13,576.07
	Less:					
	i) Finance Cost/dep	902.23	1,080.07	990.49	4,172.72	3,670.30
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	2,387.50	1,957.13	2,862.10	9,444.47	9,905.77
3	Segment Assets					
	(a) Oil & Vanaspati	61,259.59	56,282.60	56,228.52	61,259.59	56,228.52
	(b) Segment – Distillery	64,236.13	59,111.74	50,375.25	64,236.13	50,375.25
	(c) Segment – Real Estate	4,595.65	4,587.09	3,145.77	4,595.65	3,145.77
	(d) Others	-	-	-	-	-
	Total	130,091.37	119,981.43	109,749.54	130,091.37	109,749.54
	Less: i) Un-allocated	-	-	-	-	-
	Total Assets	130,091.37	119,981.43	109,749.54	130,091.37	109,749.54
4	Segment liabilities					
	(a) Oil & Vanaspati	19,502.83	27,281.86	23,580.34	19,502.83	23,580.34
	(b) Segment – Distillery	31,409.00	15,316.84	19,823.15	31,409.00	19,823.15
	(c) Segment – Real Estate	323.16	360.24	322.51	323.16	322.51
	(d) Others	-	-	-	-	-
	Total	51,234.99	42,958.94	43,726.00	51,234.99	43,726.00
	Un-allocated	1,838.53	1,931.42	1,649.28	1,838.53	1,649.28
	Total Liabilities	53,073.52	44,890.36	45,375.28	53,073.52	45,375.28

For and on behalf of the Board of Directors

Dated : 29th May, 2025
Place : Chandigarh

(Rajinder Mittal)
Managing Director
DIN: 00033082

RAJINDER MITTAL

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Consolidated Segment Results For Quarter / Year Ended 31st March, 2025						(Rs. in Lakhs)
Sr. No.	Particulars	Quarter Ended			Financial Year Ended	
		31.03.2025 (Audited)	31.12.2024 (Unaudited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (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	85,185.17
	(b) Distillery	28,872.38	30,301.80	28,134.44	119,659.31	94,257.51
	(c) Real Estates	156.24	450.00	217.04	1,120.21	694.51
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	20,580.79	23,760.58	14,403.40	84,448.82	50,352.89
	(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	230,490.08
	Less: Inter Segment revenue	2,543.42	3,511.03	3,058.23	11,997.97	9,638.79
	Net sales/Income From Operations	74,652.67	76,342.49	61,565.54	291,864.98	220,851.29
2	Segment Results					
	(a) Oil & Vanaspati	421.43	526.68	517.29	1,882.52	2,183.89
	(b) Segment – Distillery	2,860.37	2,459.63	3,314.52	11,486.72	11,415.14
	(c) Segment – Real Estates	7.01	50.89	20.78	247.03	(22.96)
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	1,951.24	1,817.46	1,385.47	7,765.01	6,348.27
	(e) Goyal Distillery Pvt.Ltd., Bhattu Kalan	(0.52)	(16.42)	-	(16.94)	-
	(f) Un-allocated	-	-	-	-	-
	Total	5,239.53	4,838.24	5,238.06	21,364.34	19,924.34
	Less:					
	i) Interest/Finance Cost/dep	1,744.78	1,951.79	1,750.68	7,705.09	6,904.80
3	Segment Assets					
	(a) Oil & Vanaspati	44,359.72	43,875.74	39,542.80	44,359.72	39,542.80
	(b) Segment – Distillery	64,236.13	59,111.74	50,375.25	64,236.13	50,375.25
	(c) Segment – Real Estate	4,595.65	4,587.09	3,145.77	4,595.65	3,145.77
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	40,932.62	37,760.33	37,007.89	40,932.62	37,007.89
	(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	130,071.71
	Less: i) Un-allocated	-	-	-	-	-
	Total Assets	155,467.31	146,297.48	130,071.71	155,467.31	130,071.71
4	Segment liabilities					
	(a) Oil & Vanaspati	19,500.98	27,217.98	23,580.34	19,500.98	23,580.34
	(b) Segment – Distillery	31,409.00	15,316.84	19,823.15	31,409.00	19,823.15
	(c) Segment – Real Estate	323.16	360.24	322.51	323.16	322.51
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	17,995.14	19,915.28	16,826.34	17,995.14	16,826.34
	(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	60,552.34
	Un-allocated	3,095.49	3,102.23	2,164.25	3,095.49	2,164.25
	Total Liabilities	72,330.94	65,917.65	62,716.59	72,330.94	62,716.59

For and on behalf of the Board of Directors

Dated : 29th May, 2025
Place : Chandigarh

(Rajinder Mittal)
Managing Director
DIN: 00033082

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STATEMENT OF ASSETS AND LIABILITIES		STANDALONE		CONSOLIDATED	
PARTICULARS		As at	As at	As at	As at
		31st March, 2025	31st March, 2024	31st March, 2025	31st March, 2024
		(Audited)	(Audited)	(Audited)	(Audited)
A	ASSETS				
1	NON-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
	(d) Goodwill	-	-	197.86	-
	(e) Right to Use Assets	101.21	104.85	101.21	104.85
	(f) Intangible assets	61.89	29.17	62.29	29.82
	(g) Intangible assets under development	-	24.29	-	24.29
	(h) Financial Assets	-	-	-	-
	(i) Investments	7,872.52	6,751.41	1,077.69	978.98
	(ii) Loans	-	-	-	-
	(iii) 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
	Total Non-Current Assets	55,433.28	45,698.83	78,609.20	67,180.91
2	CURRENT 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	74,658.09	64,050.71	76,858.11	62,890.80
	TOTAL ASSETS	130,091.37	109,749.54	155,467.31	130,071.71
B	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share capital	2,951.63	2,723.50	2,951.63	2,723.50
	(b) Other Equity	74,066.22	61,650.76	77,207.07	62,443.42
	Attributable to the owners of the parent	77,017.85	64,374.26	80,158.70	65,166.92
	Non-controlling Interests	-	-	2977.67	2188.20
	Total Equity	77,017.85	64,374.26	83,136.37	67,355.12
	LIABILITIES				
1	NON-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	-	-	-	-
	Total Non-Current Liabilities	20,094.74	17,048.83	29,795.65	27,944.04
2	CURRENT LIABILITIES				
	(a) Financial Liabilities				
	(i) Borrowings	19,708.06	18,884.56	27,613.24	22,632.98
	(ii) Lease Liabilities	1.20	7.81	1.20	7.81
	(iii) Trade payables	-	-	-	-
	Total Outstanding dues to Micro Enterprises and Small 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
	(iv) Other financial liabilities	541.83	793.96	684.06	1535.65
	(b) Other current liabilities	542.23	392.00	713.15	729.41
	(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	32,978.78	28,326.45	42,535.29	34,772.55
	TOTAL LIABILITIES	53,073.52	45,375.28	72,330.94	62,716.59
	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 MITTAL)
Managing Director
DIN: 00033082

RAJINDER MITTAL

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STATEMENT OF AUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2025 (Rs. In Lakhs)					
Particulars		STANDALONE		CONSOLIDATED	
		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
A	Cash Flow From Operating Activities				
	Net Profit before taxation & Exceptional Items	9444.47	9905.77	13659.25	12968.47
	Adjustment for				
	Depreciation and Amortization	2978.42	2390.26	4609.51	3598.26
	Prior period adjustments	-	-	-	-
	Finance Cost	1194.30	1280.04	3095.58	3306.54
	(Profit)/ Loss on sale of property, plant & equipment	(58.03)	2.41	(61.54)	0.19
	Rental Income	(622.20)	(698.48)	(676.69)	(616.87)
	Lease Rent IND AS	(8.92)	(10.02)	(8.92)	(10.02)
	Guarantee Income	-	-	-	-
	Gain on Investment	-	(2.28)	-	(3.75)
	(Profit) on sale of Investment	-	(1.47)	-	-
	Operating Profit before Working Capital Changes	12928.04	12866.23	20617.19	19242.82
	Adjustment for				
	Trade & Other Receivables	(294.03)	(3,439.13)	(3,287.89)	(4,247.86)
	Inventories	(3,081.67)	(5,317.33)	(5,974.62)	(6,433.86)
	Trade Payable & Other Liabilities	3,819.55	(3,992.82)	2480.57	(2,454.43)
	Loans & Advances & other Assets	(6,591.04)	(822.96)	(5,271.98)	711.47
	Cash Generated from Operations	6,780.85	(706.01)	8,563.27	6,818.14
	Direct Tax Paid	(2,254.12)	(2,883.75)	(2,243.52)	(2,899.70)
	Prior period items	-	-	-	-
	Net Cash Flow from Operating Activities {A}	4526.73	(3589.76)	6319.75	3918.44
B	Cash Flow From Investing Activities				
	Purchase of Fixed Assets and intangible assets including investment property (net of sales)	(11065.93)	(5033.25)	(13372.58)	(13716.07)
	Investment in Subsidiary (Consideration Paid over Net Asset Acquired)	-	-	(197.86)	-
	Repayment of Loan From Subsidiary	610.38			
	Sale/Purchase of Investments(Net)	(1,026.03)	13.38	-	13.38
	Loan Given to Subsidiary	0.00	1471.79	-	-
	Rental Income	622.20	698.48	676.69	616.87
	Net Cash Flow from Investing Activities {B}	(10859.38)	(2849.60)	(12893.75)	(13085.82)
C	Cash Flow From Financing Activities				
	Dividend Paid	(737.91)	(494.41)	(737.91)	(494.41)
	Finance Cost	(1083.22)	(1085.40)	(3028.37)	(3110.09)
	Investment in Subsidiary by Non Controlling Interest	-	-	0	642.61
	Long Term & Short Term Borrowings	3,712.99	(271.56)	5921.76	3840.22
	Proceeds from conversion of Convertible Preference Warrant into Equity shares	6159.60	8328.00	6159.60	8328.00
	Net Cash Flow from Financing Activities {C}	8,051.46	6,476.63	8,315.08	9,206.33
	Net Increase / (Decrease) in Cash & Cash Equivalents (A+B+C)	1718.81	37.27	1741.08	38.95
	Cash & Cash Equivalents as at 01/04/2024	206.91	169.64	214.28	175.33
	Add : Upon addition of Subsidiary	-	-	-	-
	Cash & Cash Equivalents as at 31/03/2025	1925.72	206.91	1955.36	214.28

For and on behalf of the Board of Directors

Date: 29th May, 2025
Place : Chandigarh

RAJINDER Digitally signed by RAJINDER MITTAL
(Rajinder Mittal) Managing Director
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