BCL Industries Limited

Regd. Office : Distillery Unit, Dabwali Road
Sangat Kalan, Distt. Bathinda-151401
Ph. : 0164-2240163, 2240443, 2211628
Website: www.bcl.ind.in
Email: bcl@mittalgroup.co.in
CIN: L24231PB1976PLC003624

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2026 (RS. IN LACS)

PARTICULARS		STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income							
REVENUE FROM OPERATIONS	1	49369.94	42844.57	47612.76	92214.51	106406.38	200640.32
OTHER INCOME	2	396.24	436.18	154.89	832.42	432.55	816.81
TOTAL INCOME (1+2)	3	**49766.18**	**43280.75**	**47767.65**	**93046.93**	**106838.93**	**201457.13**
EXPENSES							
a) Cost of materials consumed		31730.62	25650.97	31853.78	57381.59	79432.89	1,29,882.91
b) Purchases of stock-in-trade		715.13	1,214.98	-	1,930.11	-	**13,711.13**
c) Changes in inventories of finished goods, work-in-progress and intermediates		1706.80	2,368.16	1333.41	4,074.96	(517.64)	3,035.95
d) Excise duty		3668.80	4023.48	2,800.96	7,692.28	5,636.25	11214.99
e) Employee benefits expense		693.20	636.47	745.43	1329.67	1454.44	2821.08
f) Finance costs		721.17	54.83	398.86	776.00	506.4	1131.07
g) Depreciation and amortization expense		1047.29	1028.07	901.01	2075.36	1644.20	3439.92
h) Other expenses		7251.37	5323.28	6797.74	12574.65	13293.51	25,487.60
TOTAL EXPENSES	4	**47534.38**	**40300.24**	**44831.19**	**87834.62**	**101450.05**	**190724.65**
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	**2231.80**	2980.51	**2936.46**	**5212.31**	**5388.88**	**10732.48**
EXCEPTIONAL ITEMS	6	-	-	-	-	-	-
PROFIT BEFORE TAX (5+6)	7	**2231.80**	**2980.51**	**2936.46**	**5212.31**	5388.88	**10732.48**
TAX EXPENSE	8						
a) Current Tax		(550.00)	(550.00)	(300.00)	(1,100.00)	(850.00)	(2,150.00)
b) Deferred Tax		(134.80)	(167.08)	(519.95)	(301.88)	(192.62)	(389.01)
c) Income Tax of Earlier Year		-	-	-	-	-	3.87
Total tax		(684.80)	(717.08)	(819.95)	(1,401.88)	(1,042.62)	(2,535.14)
PROFIT FOR THE YEAR / PERIOD (7-8)	9	**1547.00**	**2263.43**	**2116.51**	**3810.43**	**4,346.26**	**8,197.34**
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		(88.14)	-	49.43	(88.14)	49.43	105.57
or loss		22.18	-	(12.44)	22.18	(12.44)	(12.44)
B (i) Items that will be reclassified to profit or loss		-	-	-	-	-	-
loss		-	-	-	-	-	-
OTHER COMPREHENSIVE INCOME	12	(65.96)	-	36.99	(65.96)	36.99	93.13
TOTAL COMPREHENSIVE INCOME (11+12)	13	**1481.04**	**2263.43**	**2153.50**	**3744.47**	**4383.25**	**8290.47**
PAID UP EQUITY SHARE CAPITAL	14	2951.63	2951.63	2951.63	2951.63	2951.63	2951.63
(Face Value of Rs. 1/- Each Per Share)							
OTHER EQUITY	15	84300.67	83852.70	77694.48	84300.67	77694.48	81589.26
EARNINGS PER SHARE (not annualised):	16						
(a) Basic (Rs.)		0.52	0.77	0.72	1.29	1.47	2.78
(b) Diluted (Rs.)		0.52	0.77	0.72	1.29	1.47	2.78

NOTES:

1) 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 2nd November , 2026 at the Registered Office of the Company. The Results have been subject to a Limited Review by the Statutory Auditors, who have issued their Limited Review Report thereon .

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) During Q1 of FY 2026-27, on 19 June 2026, a fire incident occurred at one of the Ethanol Receiver Tank, resulting in the shutdown of the 200 KLPD Ethanol Plant. The plant was reinstated on 28 August, 2026, resulting in a disruption of operations for over two months and a consequential impact on production, turnover and profitability for the major part of Q2.During the intervening period, the Company commissioned its new 150 KLPD plant in July 2026, which partially offset the loss of production and turnover, though not to the full targeted level.The Company has lodged an insurance claim of with the insurers towards loss of profit arising from the incident. The claim is presently under assessment by the insurers and Is expected to be settled in Q3. Subject to final assessment by the insurers, the settlement is expected to have a positive impact on the results for Q3.

4) Other Income for the quarter ended 30 Sep., 2026 includes Rs 199.47 lakhs, representing profit on the sale of fixed assets, comprising building material and it's scrap of the Oil and Vanaspati Unit at Bathinda, consequent upon the closure of the said segment.

5) 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

BCL INDUSTRIES LIMITED BATHINDA

(Rajinder Mittal)
Managing Director

Dated : November 02, 2026
Place : Chandigarh

BCL Industries Limited

Regd. Office : Distillery Unit, Dabwali Road
Sangat Kalan, Distt. Bathinda-151401
Ph. : 0164-2240163, 2240443, 2211628
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CIN: L24231PB1976PLC003624

STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2026 (RS. IN LAKHS)

PARTICULARS		CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Income							
REVENUE FROM OPERATIONS	1	69527.85	62342.48	71942.25	131870.33	153972.50	290380.68
OTHER INCOME	2	396.71	463.10	145.53	859.81	408.44	908.81
TOTAL INCOME (1+2)	3	**69924.56**	**62805.58**	**72087.78**	**132730.14**	**154380.94**	**291289.49**
EXPENSES							
a) Cost of materials consumed		44677.21	39741.02	49255.90	84418.23	113290.78	194738.95
b) Purchases of stock-in-trade		715.13	1,214.98		1,930.11		**13,711.13**
c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates		2460.47	1,987.06	2,269.34	4447.53	1,540.02	3,999.86
d) Excise duty		3668.80	4023.48	2,800.96	7,692.28	5,636.25	11214.99
e) Employee benefits expense		1329.78	1241.12	1323.38	2570.90	2432.35	5043.46
f) Finance costs		1037.45	450.59	1042.15	1488.04	1733.58	3304.55
g) Depreciation and amortization expense		1462.84	1439.03	1311.68	2901.87	2457.34	5077.75
h) Other expenses		10442.35	8026.30	9580.06	18468.65	19010.96	37474
TOTAL EXPENSES	4	**65794.03**	**58123.58**	**67583.47**	**123917.61**	**146101.28**	**274564.69**
PROFIT BEFORE EXCEPTIONAL ITEMS AND TAX (3-4)	5	**4130.53**	**4682.00**	**4504.31**	**8812.53**	**8279.66**	**16724.80**
PROFIT BEFORE TAX (5+6)	7	**4130.53**	**4628**	**4504.31**	**8812.53**	**8279.66**	**16724.80**
TAX EXPENSE	8						
a) Current Tax		(1,010.82)	(894.78)	(756.51)	(1,905.60)	(1,431.51)	(3,360.00)
b) Deferred Tax		(198.96)	(235.25)	(593.00)	(434.21)	(345.42)	(728.62)
c) Income Tax of Earlier Year		-	-	-	-	-	7.63
Total Tax		(1,209.78)	(1,130.03)	(1,349.51)	(2,339.81)	(1,776.93)	(4,080.99)
PROFIT FOR THE YEAR / PERIOD (7-8)	9	**2920.75**	**3551.97**	**3154.80**	**6472.72**	**6,502.73**	**12,643.81**
SHARE OF PROFIT / (LOSS) OF ASSOCIATES AND JOINT VENTURES	10	-	-	-	-	-	-
PROFIT AFTER TAX, SHARE OF PROFIT OF ASSOCIATES AND JOINT VENTURES (9+10)	11	2920.75	3551.97	3154.80	6472.72	6502.73	**12643.81**
OTHER COMPREHENSIVE INCOME							
A (i) Items that will not be reclassified to profit or loss		(88.14)	-	49.43	(88.14)	49.43	120.86
(ii) Income tax relating to items that will not be reclassified to profit or loss		22.18	-	(12.44)	22.18	(12.44)	(12.44)
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	(65.96)	-	36.99	(65.96)	36.99	108.42
TOTAL COMPREHENSIVE INCOME (11+12)	13	**2854.79**	**3551.97**	**3191.79**	**6406.76**	**6539.72**	12752.23
PROFIT FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		2920.75	3,225.42	2889.58	6,146.17	5,952.71	11497.71
NON-CONTROLLING INTERESTS		0.00	**326.55**	**265.21**	326.55	**550.02**	**1,146.10**
Other Comprehensive Income Attributable to:							
i) Owner of the company		(65.96)	-	**36.99**	(65.96)	**36.99**	**104.60**
ii) Non Controling Interest		-	-	-	-	-	**3.82**
TOTAL COMPREHENSIVE INCOME FOR THE YEAR / PERIOD ATTRIBUTABLE TO :							
OWNERS OF THE PARENT		**2,854.79**	**3,225.42**	**2,926.57**	**6080.21**	**5,989.70**	**11,602.30**
NON-CONTROLLING INTERESTS		-	**326.55**	**265.21**	**326.55**	**550.02**	1,149.93
PAID UP EQUITY SHARE CAPITAL	14	2,951.63	2951.63	2951.63	2951.63	2951.63	2951.63
(Face Value of Rs. 1/- Each Per Share)							
OTHER EQUITY	15	92028.27	90206.55	82441.79	92028.27	82441.79	88041.97
EARNINGS PER SHARE (not annualised):	16						
(a) Basic (Rs.)		0.99	1.09	0.98	2.08	2.02	3.90
(b) Diluted (Rs.)		0.99	1.09	0.98	2.08	2.02	3.90

NOTES:

1) 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 November 02, 2026 at the Registered Office of the Company.

2) The Limited review of the financial results for the quarter and half year ended September 30, 2026, pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended has been carried out by the Statutory Auditors.

3) 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 (Llisting Obligations and Disclosure requirement) Regulation 2015 as amended.

4) The Consolidated unaudited financial results of BCL Industriesl Ltd. includes financial results of its subsidiary Companies i.e. Svaksha Distillery Limited (CIN : U74900WB2014PLC202126) and Goyal Distillery Private Limited (CIN: U15549PB2021PTC053816)

5) Figure for the previous year/ period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.

For and on behalf of the Board of Directors

BCL INDUSTRIES LIMITED BATHINDA

Dated : November 02, 2026
Place : Chandigarh

(Rajinder Mittal)
Managing Director

BCL Industries Limited

Regd. Office : Distillery Unit, Dabwali Road
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CIN: L24231PB1976PLC003624

(Rs. In Lakhs)

	STATEMENT OF ASSETS AND LIABLITIES		STANDALONE		CONSOLIDATED	
	Particulars		As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
A	**ASSETS**					
1	**NON-CURRENT ASSETS**					
	(a)	Property, Plant and Equipment	52357.97	51889.89	79248.28	79559.79
	(b)	Capital work-in-progress	1107.37	402.27	1522.03	687.69
	(c)	Right to Use	95.76	97.58	95.75	97.57
	(d)	Goodwill on Consolidation		-	197.86	197.86
	(e)	Investment Property	4890.26	2436.31	4334.69	1880.74
	(f)	Intangible assets	21.83	37.92	22.03	38.16
	(g)	Intangible assets under development	-	-		-
	(h)	Financial Assets				
		(i) Investments	16413.63	11001.76	4118.80	4206.94
		(ii) Loans		-		-
		(iii) Others	69.47	3,634.05	101.28	3,693.26
	(i)	Deferred tax assets (net)	-	-		-
	(j)	Income Tax Assets (Net)	-	-		-
	(k)	Other non-current assets	265.81	611.16	1495.71	696.05
		Non-Current Assets	**75222.11**	**70110.94**	**91136.43**	**91058.06**
2	**CURRENT ASSETS**					
	(a)	Inventories	22288.92	24179.65	26669.13	27351.77
	(b)	Financial Assets				
		(i) Investments	6157.34	1803.35	6157.34	4005.33
		(ii) Trade receivables	8624.08	4805.26	14856.35	8015.74
		(iii) Cash and cash equivalents	616.32	4343.59	627.88	5923.21
		(iv) Other Bank Balances	2,863.45	1,514.95	2,966.82	1,927.14
		(v) Loans	8140.53	7554.57	-	-
		(vi) Others	1939.86	1,800.36	1941.11	1,809.16
	(d)	Other current assets	12934.15	11796.03	19232.32	16787.44
	(e)	Assets Classified as Held For Sale	-	-		-
	(f)	Current Tax Assets (Net)	185.22	-	185.22	
		Current Assets	**63749.87**	**57797.76**	**72636.17**	**65819.79**
		TOTAL ASSETS	**138971.98**	**127908.70**	**163772.60**	**156877.85**
B	**EQUITY AND LIABILITIES**					
	EQUITY					
	(a)	Equity Share capital	2951.63	2951.63	2951.63	2951.63
	(b)	Other Equity	84300.67	81589.26	92028.27	88041.97
	(c)	Non Controling Interest	-	-	-	-
	Attributable to the owners of the parent		-	-	-	90993.60
	Non-controlling Interests					4,112.61
		Total Equity	**87252.30**	**84540.89**	**94979.90**	**95106.21**
	LIABILITIES					
1	**NON-CURRENT LIABILITIES**					
	(a)	Financial Liabilities				
		(i) Borrowings	17601.17	21814.79	23187.60	28349.35
		(ii) Lease Liabilities	101.99	102.69	101.99	102.68
		(ii) Other financial liabilities	353.91	342.53	362.06	350.53
	(b)	Provisions	257.91	312.05	301.22	347.35
	(c)	Deferred tax liabilities (Net)	2519.68	2239.98	4248.58	3836.55
	(d)	Other non-current liabilities	-	-	-	-
		Non-Current Liabilities	**20834.66**	**24812.04**	**28201.45**	**32986.46**
2	**CURRENT LIABILITIES**					
	(a)	Financial Liabilities				
		(i) Borrowings	20615.22	13042.72	27071.11	20564.07
		(ii) Lease Liabilities	1.36	1.31	1.36	1.31
		(iii) Trade payables				
		Total Outstanding dues to Micro Enterprises and small Enterprises	115.63	38.68	277.44	279.29
		Total Outstanding dues to Creditor other than Micro Enterprises and small Enterprises	7658.47	3345.40	9637.74	4844.66
		(iv) Other financial liabilities	1347.12	848.60	1565.09	1059.34
	(b)	Other current liabilities	936.62	992.94	1573.32	1515.82
	(c)	Provisions	210.60	194.77	235.38	217.10
	(d)	Current Tax Liabilities (Net)	-	91.35	229.81	303.59
		Current Liabilities	30885.02	18555.77	40591.25	28785.18
		TOTAL LIABILITIES	51719.68	43367.81	68792.70	61771.64
		TOTAL EQUITY AND LIABILITIES	138971.98	127908.70	163772.60	156877.85

For and on behalf of the Board of Directors

BCL INDUSTRIES LIMITED BATHINDA

(Rajinder Mittal)
Managing Director

Dated : November 02, 2026
Place : Chandigarh

BCL Industries Limited

Regd. Office : Distillery Unit, Dabwali Road
Sangat Kalan, Distt. Bathinda-151401
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CIN: L24231PB1976PLC003624

STATEMENT OF STANDALONE UNAUDITED SEGMENT RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2026 (RS. IN LACS)

Sr. No	PARTICULARS	STANDALONE					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue**						
	(net sale/income from each segment)						
	(a) Maize Oil Extraction & Refinery	18818.08	14840.59	18331.25	33,658.67	48,390.61	76092.70
	(b) Distillery	35393.03	32975.77	34802.86	68,368.80	65,851.44	125256.58
	(c) Real Estates	64.87	68.57	150.25	133.44	359.88	488.00
	(d) Oil Trading Unit	715.90	1249.06	-	1,964.96	-	13850.62
	(e) Others	-	-	-	-	-	-
	(f) Un-allocated	-	-	-	-	-	-
	Total	**54991.88**	**49133.99**	**53284.36**	**104125.87**	**1,14,601.93**	**215687.90**
	Less: Inter Segment revenue	5225.70	5853.24	5516.71	11,078.94	7,763.00	14230.77
	Net sales/Income From Operations	**49766.18**	**43280.75**	**47767.65**	**93,046.93**	**1,06,838.93**	**201457.13**
2	**Segment Results**						
	(a) Maize Oil Extraction & Refinery	700.02	783.96	967.09	1,483.98	1,265.01	2847.52
	(b) Distillery	3310.80	3278.79	3378.83	6,589.59	6,335.44	12435.35
	(c) Real Estates	(11.33)	(33.42)	(109.59)	(44.75)	(60.97)	(118.88)
	(d) Oil Trading Unit	0.77	34.08	-	34.85	-	139.48
	(e) Others	-	-	-	-	-	-
	(f) Un-allocated	-	-	-	-	-	-
	Total	**4000.26**	**4063.41**	**4236.33**	**8063.67**	**7539.48**	**15303.47**
	Less:						
	i) Interest/Finance Cost/dep	1768.46	1082.9	1299.87	2,851.36	2,150.60	4570.99
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	**2231.80**	**2980.51**	**2936.46**	**5,212.31**	**5,388.88**	**10732.48**
3	**Segment Assets-**						
	(a) Maize Oil Extraction & Refinery	72,619.44	66,564.66	75,352.21	72,619.44	75,352.21	63293.37
	(b) Segment – Distillery	61,965.78	61,978.01	60,014.73	61,965.78	60,014.73	60074.19
	(c) Segment – Real Estate	4,351.91	4,112.13	4,611.59	4,351.91	4,611.59	4401.66
	(d) Oil Trading Unit	34.85	34.08	-	34.85	-	139.48
	(e) Others	-	-	-	-	-	-
	Total	**1,38,971.98**	**1,32,688.88**	**1,39,978.53**	**1,38,971.98**	**1,39,978.53**	**127908.70**
	i) Un-allocated		-	**87.69**	-	**87.69**	-
	Total Assets	**1,38,971.98**	**1,32,688.88**	**1,40,066.22**	**1,38,971.98**	1,40,066.22	**127908.70**
4	**Segment liabilities-**						
	(a) Maize Oil Extraction & Refinery	12876.65	12974.84	23283.09	12,876.65	23,283.09	11946.56
	(b) Segment – Distillery	35954.79	30158.08	33725.39	35,954.79	33,725.39	28863.46
	(c) Segment – Real Estate	368.56	344.57	380.48	368.56	380.48	317.81
	(d) Oil Trading Unit	-	-	-		-	-
	(e) Others	-	-	-		-	-
	Total	**49200.00**	**43477.49**	**57388.96**	**49200.00**	**57388.96**	**41127.83**
	i)Un-allocated	**2519.68**	2407.06	2031.15	**2519.68**	2031.15	2239.98
	Total Liabilities	**51719.68**	**45884.55**	**59420.11**	**51719.68**	**59420.11**	**43367.81**

For and on behalf of the Board of Directors

BCL INDUSTRIES LIMITED BATHINDA

Dated : November 02, 2026

Place : Chandigarh

(Rajinder Mittal)
Managing Director

BCL Industries Limited

Regd. Office : Distillery Unit, Dabwali Road
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CIN: L24231PB1976PLC003624

STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT RESULTS FOR QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2026

SEGMENT RESULTS *(RS. IN LACS)*

Sr.	Particulars	CONSOLIDATED					
		Quarter Ended			Half Year Ended		F.Y. Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue**						
	(net sale/income from each segment)						
	(a) Maize Oil Extraction & Refinery	18818.08	14840.59	18331.25	33658.67	48390.61	76092.70
	(b) Distillery	35393.03	32975.77	34802.86	68368.80	65851.44	125256.58
	(c) Real Estates	64.87	68.57	150.25	133.44	359.88	488.00
	(d) Svaksha Distillery Limited, Kharagpur (Subidiary)	20158.38	19524.83	24,357.50	39683.21	47604.54	89930.88
	(e) Goyal Distillery Private Limited(Subsidiary)	-	-	0.16	-	0.26	4.73
	(f)Oil Trading Unit	715.90	1249.06	-	1964.96	-	13850.62
	(g) Un-allocated	0.00	-	-	-	-	-
	Total	**75150.26**	**68658.82**	**77642.02**	**143809.08**	**162206.73**	**305623.51**
	Less: Inter Segment revenue	5225.70	5853.24	5554.24	11078.94	7825.79	14334.02
	Net sales/Income From Operations	**69924.56**	**62805.58**	**72087.78**	**132730.14**	**154380.94**	**291289.49**
2	**Segment Results**						
	(a) Maize Oil Extraction & Refinery	700.02	783.96	967.09	1483.98	1265.01	2802.75
	(b) Distillery	3310.80	3278.79	3378.83	6589.59	6335.44	12435.35
	(c) Real Estates	(11.33)	(33.42)	(109.59)	(44.75)	(60.97)	(118.88)
	(d) Svaksha Distillery Limited, Kharagpur (Subidiary)	2666.62	2516.44	2,639.70	5183.06	4967.54	9909.41
	(e) Goyal Distillery Private Limited(Subsidiary)	(36.06)	(8.23)	(17.89)	(44.29)	(36.44)	(61.01)
	(f)Oil Trading Unit	0.77	34.08	-	34.85	-	139.48
	(g) Un-allocated	-	-	-	-	-	-
	Total	**6630.82**	**6571.62**	**6858.14**	**13202.44**	**12470.58**	**25107.10**
	Less:						
	i) Interest/Finance Cost/dep	2500.29	1889.62	2353.83	4389.91	4190.92	8382.30
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-	-
	Total Profit (+)/ Loss (-) before Tax	**4130.53**	**4682.00**	**4504.31**	**8,812.53**	**8279.66**	**16724.80**
3	**Segment Assets-**						
	(a) Maize Oil Extraction & Refinery	51519.85	46672.22	57520.29	51519.85	57520.29	49129.45
	(b) Distillery	61965.78	61978.01	60014.73	61965.78	60014.73	60074.19
	(c) Real Estates	4351.91	4112.13	4611.59	4351.91	4611.59	4401.66
	(d) Svaksha Distillery Limited, Kharagpur (Subidiary)	44,674.57	40675.99	45,083.20	44674.57	45083.20	42085.34
	(e) Goyal Distillery Private Limited(Subsidiary)	1,225.64	1119.97	1,065.90	1225.64	1065.90	1047.73
	(f)Oil Trading Unit	34.85	34.08	-	34.85	-	139.48
	Total	**1,63,772.60**	**1,54,592.40**	**1,68,295.71**	**1,63,772.60**	**1,68,295.71**	**1,56,877.85**
	Less: i) Un-allocated	-	-	-	-	-	-
	Total Assets	**1,63,772.60**	**1,54,592.40**	**1,68,295.71**	**1,63,772.60**	**1,68,295.71**	**1,64,776.56**
4	**Segment liabilities-**						
	(a) Maize Oil Extraction & Refinery	12876.65	12974.84	23281.25	12876.65	23281.25	11931.57
	(b) Distillery	35954.79	29824.57	33725.39	35954.79	33725.39	28863.45
	(c) Real Estates	368.56	344.57	380.48	368.56	380.48	317.81
	(d) Svaksha Distillery Limited, Kharagpur (Subidiary)	15313.53	14204.32	18,450.58	15313.53	18450.58	16818.45
	(e) Goyal Distillery Private Limited(Subsidiary)	30.59	14.12	4.38	30.59	4.38	3.81
	(f)Oil Trading Unit	-	-	-	-	-	-
	Total	**64,544.12**	**57362.42**	**75,842.08**	**64544.12**	**75842.08**	**57935.09**
	i)Un-allocated	4,248.58	4071.80	3,532.52	4,248.58	3,532.52	3836.55
	Total Liabilities	**68,792.70**	**61434.22**	**79374.60**	**68,792.70**	**79374.60**	**61771.64**

For and on behalf of the Board of Directors

BCL INDUSTRIES LIMITED BATHINDA

(Rajinder Mittal)
Managing Director

Dated : November 02, 2026
Place : Chandigarh

BCL Industries Limited

Regd. Office : Distillery Unit, Dabwali Road
Sangat Kalan, Distt. Bathinda-151401
Ph. : 0164-2240163, 2240443, 2211628
Website: www.bcl.ind.in
Email: bcl@mittalgroup.co.in
CIN: L24231PB1976PLC003624

STATEMENT OF UNAUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rs. In Lakhs)

	Particulars	STANDALONE		CONSOLIDATED	
		For the half year ended 30th September, 2026	For the half year ended 30th September, 2025	For the half year ended 30th September, 2026	For the half year ended 30th September, 2025
A	**Cash Flow From Operating Activities**				
	Net Profit before taxation & Exceptional Items	5,212.31	5388.88	8812.53	8,279.66
	Adjustment for				
	Depreciation and Amortisation	2,075.36	1644.20	2901.87	2,457.34
	Finance Cost	776.00	506.40	1488.02	1,733.58
	Profit/ Loss on sale of asset	(227.55)	(1.25)	(227.55)	(9.10)
	Rental Income & Rent IND AS	(149.32)	(312.70)	(149.32)	(250.20)
	Fair Value Gain on Investment in Mutual Fund	(33.75)	-	(112.05)	-
	Acturial gain/(loss) on Defined Benefit Plan	-	-		-
	Operating Profit before Working Capital Changes	**7653.05**	**7225.53**	**12713.50**	**12211.28**
	Adjustment for				
	Trade & Other Receivables	(1,742.25)	441.33	(4,420.26)	410.53
	Inventories	1,890.73	5,302.51	682.64	6250.32
	Trade Payable & Other Liabilities	4,805.29	(7,101.92)	5,338.17	(5,541.86)
	Loans & Advances & other Assets	(792.77)	(2,006.48)	(3,244.54)	(1,033.13)
	Cash Generated from Operations	**11,814.05**	**3,860.97**	**11,069.51**	**12,297.14**
	Direct Tax Paid	(1,376.57)	(1,137.33)	(2,164.76)	(1,790.62)
	Prior period items	-	-	-	-
	Net Cash Flow from Operating Activities {A}	**10437.48**	**2723.64**	**8904.75**	**10506.52**
B	**Cash Flow From Investing Activities**				
	Purchase of Fixed Assets & Intengible Aseets including WIP & Investment Property (Net of Sale)	(5,457.03)	(5,619.48)	(5,633.14)	(6849.50)
	Investment In Mutual Fund	(4,320.24)	-	(2039.96)	-
	Loans/(Repayment of Loan) to/from Subsidiary	(585.96)	(932.05)	-	-
	Sale/ Purchase of Investments	(5,500.01)	(3079.82)	-	(3079.82)
	Rental Income	149.32	312.70	149.32	250.20
	Net Cash Flow from Investing Activities {B}	**(15713.92)**	**(9318.65)**	**(7523.78)**	**(9679.12)**
C	**Cash Flow From Financing Activities**				
	Change in Reserves / Ind AS Effect	-	-	-	-
	Dividend Paid Including Dividend Distribution Tax	(1,033.07)	(767.42)	(1,033.07)	(767.42)
	Finance Cost	(772.18)	(502.54)	(1,484.06)	(1,729.70)
	Long Term & Short Term Borrowings	3,358.88	13,456.13	1345.20	12,599.79
	Investment in Subsidary (Purchase of 25% Share)	-	-	(5,500.00)	-
	Lease Rent Paid	(4.47)	(4.46)	(4.46)	(4.46)
	Net Cash Flow from Financing Activities {C}	**1549.16**	**12181.71**	**(6676.30)**	**10098.21**
	Net Increase / (Decrease) in Cash & Cash Equivalents	**(3,727.28)**	**5586.70**	**(5,295.33)**	**10925.61**
	Cash & Cash Equivalents as at beginning	**4,343.60**	**1925.72**	**5923.21**	**1955.36**
	Add : Upon addition of Subsdiary	-	-	-	-
	Cash & Cash Equivalents as at end	**616.32**	**7512.42**	**627.88**	**12880.97**

For and on behalf of the Board of Directors

BCL INDUSTRIES LIMITED BATHINDA

(Rajinder Mittal)
Managing Director

Dated : November 02, 2026
Place : Chandigarh