

**Regd. Office:**

Hazi Rattan Link Road, Post Box No. 71, Bathinda-151001  
Ph.: 0164-2240163, 2240443, 2211628, Fax: 0164-5003638  
Website: www.bcl.ind.in  
Email: bcl@mittalgroup.co.in  
CIN: L24231PB1976PLC003624

<b>BSE LIMITED FLOOR 25, FEROUZEE JEEJEEBHOY TOWERS, DALAL STREET, MUMBAI- 400001</b>	<b>NATIONAL STOCK EXCHANGE OF INDIA LTD., EXCHANGE PLAZA, BANDRA KURLA COMPLEX, BANDRA (EAST), MUMBAI - 400051</b>
<b>BSE Code: 524332</b>	<b>NSE SCRIP CODE: BCLIND</b>

DATED: 29/05/2023

Dear Sir/Madam,

**Sub: Outcome of the Meeting of Board of Directors**

Pursuant to Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the "Listing Regulations"), We hereby inform you that the Board of Directors at its meeting held today i.e. 29<sup>th</sup> day of May, 2023, has, *inter alia*,

1. Approved the Audited Financial Results (Standalone and Consolidated) for the Quarter and Year ended 31<sup>st</sup> March, 2023. Copies of the same alongwith Auditors' Report issued by the Statutory Auditors of the Company with respect to the Audited Financial Results and taken on record by the Board of Directors of the Company are enclosed herewith.

In terms of the provisions of Regulation 33(3)(d) of SEBI Listing Regulations, as amended, we declare that the Statutory Auditor of the Company, have issued the Auditors Report with unmodified opinion on the Audited Financial Results of the Company for the financial year ended March 31, 2023.

2. Recommended an equity dividend of Rs. 5 per share of face value of Rs.10/- each i.e. @ 50% for the financial year ended March 31, 2023, on Equity Shares belonging to Public Category as the Promoters & Promoters Group have waived/forgone his/their right to receive the dividend by him/them for financial year 2022-23, which shall be subject to declaration by the Members at the 47<sup>th</sup> AGM of the Company. The Dividend, if declared at the AGM, shall be paid to the shareholders within 30 days of declaration of the same.

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3. Approved the following re-appointments:

- M/s. AMRG & Associates as statutory auditors of the Company for next 5 financial years starting from the year 2023-24.
- M/s. S. Parnami & Associates as Secretarial Auditors for FY 2023-24.
- M/s Mohan & Mohan, Chartered accountants (FRN 002612N), Bathinda as Internal Auditors of the Company for year 2023-24.
- M/s Khushwinder Kumar & Co. as Cost Auditors of the Company for year 2023-24.

4. Approved the splitting of the face value of the shares from Rs. 10 to Rs. 1 per share, subject to approval of the shareholders and other statutory approvals.

Board meeting commenced at 12 Noon and was concluded at 2.50 pm.

Yours faithfully

For **BCL Industries Limited**

Ajeet Kumar Thakur  
(Company Secretary & Compliance officer)  
FCS: 9091

Statement Of Standalone Audited Financial Results For Quarter / Financial Year Ended 31st March, 2023						(Rs. In Lakhs)
Sr. No.	PARTICULARS	Quarter Ended			F.Y. Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
	<b>Income</b>					
	Revenue From Operations	38282.19	44870.54	50710.25	163309.62	199306.87
	Other Income	67.90	172.73	288.72	662.26	811.21
1	<b>Total Income</b>	<b>38,350.09</b>	<b>45,043.27</b>	<b>50998.97</b>	<b>1,63,971.88</b>	<b>2,00,118.08</b>
	<b>Expenses</b>					
	a) Cost of materials consumed	31,877.68	35,464.20	44295.87	1,34,793.32	1,65,741.03
	b) Purchases of stock	-	-	44.50	-	44.50
	c) Changes in inventories of finished goods work-in-progress and intermediates	(4,041.63)	537.93	(4,317.41)	(5,504.51)	(198.87)
	d) Excise duty	(23.11)	5.78	96.65	158.86	533.15
	e) Employee benefits expense	628.49	484.47	527.24	2044.82	1750.85
	f) Finance costs	274.71	94.07	454.84	726.87	1763.33
	g) Depreciation and amortization expense	406.54	389.21	401.31	1545.84	1454.24
	h) Other expenses	6059.76	4734.22	6208.22	20585.39	17667.24
2	<b>Total Expenses</b>	<b>35,182.44</b>	<b>41,709.88</b>	<b>47,711.22</b>	<b>1,54,350.59</b>	<b>1,88,755.47</b>
3	<b>Profit Before Exceptional Items And Tax (1-2)</b>	<b>3,167.65</b>	<b>3,333.39</b>	<b>3,287.75</b>	<b>9,621.29</b>	<b>11,362.61</b>
3.1	<b>Exceptional Items</b>	-	-	-	-	-
4	<b>Profit Before Tax (3 +/- 3.1)</b>	<b>3,167.65</b>	<b>3,333.39</b>	<b>3,287.75</b>	<b>9,621.29</b>	<b>11,362.61</b>
	<b>Tax Expense</b>					
	a) Current Tax	(850.00)	(805.00)	(972.00)	(2,450.00)	(3,000.00)
	b) Deferred Tax	25.96	(12.08)	(30.67)	37.53	141.93
5	<b>Total Tax Expenses</b>	<b>(824.04)</b>	<b>(817.08)</b>	<b>(1,002.67)</b>	<b>(2,412.47)</b>	<b>(2,858.07)</b>
6	<b>Profit For The Year / Period (4-5)</b>	<b>2,343.61</b>	<b>2,516.31</b>	<b>2,285.08</b>	<b>7,208.82</b>	<b>8,504.54</b>
	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	(7.42)	-	130.77	175.55	130.77
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(26.37)	(46.06)	(26.37)
	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	<b>Total Other Comprehensive Income</b>	<b>(7.42)</b>	<b>-</b>	<b>104.40</b>	<b>129.49</b>	<b>104.40</b>
8	<b>Total Comprehensive Income (6 +/- 7)</b>	<b>2,336.19</b>	<b>2,516.31</b>	<b>2,389.48</b>	<b>7,338.31</b>	<b>8,608.94</b>
	<b>Profit For The Year / Period Attributable To</b>					
	Owners Of The Parent	2,336.19	2,516.31	2,389.48	7,338.31	8,608.94
	Non-Controlling Interests	-	-	-	-	-
	<b>Other Comprehensive Income Attributable To</b>					
	i) Owner Of The Company	-	-	-	-	-
	ii) Non Controlling Interest	-	-	-	-	-
9	<b>Total Comprehensive Income For The Year / Period Attributable To</b>					
	Owners Of The Parent	2,336.19	2,516.31	2,389.48	7,338.31	8,608.94
	Non-Controlling Interests	-	-	-	-	-
10	<b>Paid Up Equity Share Capital</b>	<b>2,415.00</b>	<b>2,415.00</b>	<b>2,415.00</b>	<b>2,415.00</b>	<b>2,415.00</b>
	(Face Value of Rs. 10/- Each Per Share)					
11	<b>Other Equity</b>	<b>46,534.81</b>	<b>39,298.05</b>	<b>34,570.25</b>	<b>46,534.81</b>	<b>34,570.25</b>
12	<b>Earnings Per Share (Not Annualised)</b>					
	a) Basic (Rs.)	<b>9.70</b>	<b>10.42</b>	<b>9.46</b>	<b>29.85</b>	<b>35.22</b>
	b) Diluted (Rs.)	<b>9.40</b>	<b>10.42</b>	<b>9.46</b>	<b>28.92</b>	<b>35.22</b>
<b>NOTES:</b>						
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, 2023 at the Registered 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 2022-23.					
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	Figures for the previous year/ quarters period have been reclassified/ regrouped wherever necessary to confirm to current year's classifications.					
<b>For and on behalf of the Board of Directors</b>						
 <b>(Rajinder Mittal)</b> Managing Director DIN: 00033082						
Dated : 29/05/2023 Place : Bathinda						

**Statement Of Consolidated Audited Financial Results For Quarter / Year Ended 31st March, 2023**

(Rs. In Lakhs)

Sr. No.	PARTICULARS	Quarter Ended			F.Y. Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
	<b>Income</b>					
	Revenue From Operations	45,695.57	53,391.07	50710.25	1,81,991.70	1,99,306.85
	Other Income	71.79	174.49	289.11	671.46	811.78
1	<b>Total Income</b>	<b>45,767.36</b>	<b>53,565.56</b>	<b>50999.36</b>	<b>1,82,663.16</b>	<b>2,00,118.63</b>
	<b>Expenses</b>					
	a) Cost of materials consumed	37,749.98	40,956.30	44295.87	1,48,633.18	1,65,741.03
	b) Purchases of stock-in-trade	-	-	44.50	-	44.50
	c) Changes in inventories of finished goods, stock-in-trade, work-in-progress and intermediates	(5,656.22)	905.80	(4,317.41)	(7,765.96)	(198.87)
	d) Excise duty	(23.11)	5.78	96.65	158.86	533.15
	e) Employee benefits expense	1,229.62	642.80	527.24	2,958.69	1,750.85
	f) Finance costs	742.32	507.96	451.61	1,983.42	1,766.29
	g) Depreciation and amortization expense	729.06	701.91	403.74	2,495.17	1,468.10
	h) Other expenses	7,671.66	6,842.93	6209.71	25,650.81	17,678.13
2	<b>Total Expenses</b>	<b>42,443.31</b>	<b>50,563.48</b>	<b>47,711.91</b>	<b>1,74,114.17</b>	<b>1,88,783.18</b>
3	<b>Profit Before Exceptional Items And Tax (1-2)</b>	<b>3,324.05</b>	<b>3,002.08</b>	<b>3,287.45</b>	<b>8,548.99</b>	<b>11,335.45</b>
3.1	<b>Exceptional Items</b>		-	-	-	-
4	<b>Profit Before Tax (3 +/- 3.1)</b>	<b>3,324.05</b>	<b>3,002.08</b>	<b>3,287.45</b>	<b>8,548.99</b>	<b>11,335.45</b>
	<b>Tax Expense</b>					
	a) Current Tax	(850.00)	(805.00)	(972.00)	(2,450.00)	(3,000.00)
	b) Deferred Tax	(14.44)	85.61	(30.67)	336.46	141.93
5	<b>Total Tax Expenses</b>	<b>(864.44)</b>	<b>(719.39)</b>	<b>(1,002.67)</b>	<b>(2,113.54)</b>	<b>(2,858.07)</b>
6	<b>Profit For The Year / Period (4-5)</b>	<b>2,459.61</b>	<b>2,282.69</b>	<b>2,284.78</b>	<b>6,435.45</b>	<b>8,477.38</b>
	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	(7.42)	-	130.77	175.55	130.77
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	(26.37)	(46.06)	(26.37)
	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	<b>Total Other Comprehensive Income</b>	<b>(7.42)</b>	<b>-</b>	<b>104.40</b>	<b>129.49</b>	<b>104.40</b>
8	<b>Total Comprehensive Income (6 +/- 7)</b>	<b>2,452.19</b>	<b>2,282.69</b>	<b>2,389.18</b>	<b>6,564.94</b>	<b>8,581.78</b>
	<b>Profit For The Year / Period Attributable To</b>					
	Owners Of The Parent	2,430.60	2,341.10	2284.76	6,628.79	8,484.08
	Non-Controlling Interests	29.01	(58.41)	(0.08)	(193.34)	(6.79)
	<b>Other Comprehensive Income Attributable To</b>					
	i) Owner Of The Company	(7.42)	-	(104.40)	129.49	104.40
	ii) Non Controlling Interest	-	-	-	-	-
9	<b>Total Comprehensive Income For The Year / Period Attributable To</b>					
	Owners Of The Parent	2,423.18	2,341.10	2,389.16	6,758.28	8,588.48
	Non-Controlling Interests	29.01	(58.41)	(0.08)	(193.34)	(6.79)
10	<b>Paid Up Equity Share Capital</b> (Face Value of Rs. 10/- Each Per Share)	<b>2,415.00</b>	<b>2,415.00</b>	<b>2415.00</b>	<b>2,415.00</b>	<b>2,415.00</b>
11	Other Equity	46,616.12	38,305.30	35424.90	46,616.12	35,424.90
12	<b>Earnings Per Share (Not Annualised)</b>					
	a) Basic (Rs.)	10.06	9.69	9.46	27.45	35.13
	b) Diluted (Rs.)	9.75	9.69	9.46	26.59	35.13

**NOTES:**

- 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, 2023 at the Registered Office of the Company. The Statutory Auditors have issued Auditors' Report on the same, with unmodified opinion.
- 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 2022-23.
- 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.
- 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 : 29/05/2023  
 Place : Bathinda

  
 (Rajinder Mittal)  
 Managing Director  
 DIN: 00033082

**Standalone Segment Results For Quarter / Year Ended 31st March, 2023**

(Rs.in Lakhs)

Sr. No.	Particulars	Quarter Ended			F.Y. Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
<b>1</b>	<b>Segment Revenue</b> (net sale/income from each segment)					
	(a) Oil & Vanaspati	24,900.18	29,903.70	40,843.16	1,11,920.19	1,51,597.17
	(b) Distillery	14,931.88	15,345.70	12,567.10	55,910.35	51,586.98
	(c) Real Estates	473.91	561.97	175.42	1,302.52	989.71
	(d) Others	-	-	-	-	-
	(e) Un-allocated	-	-	-	-	-
	<b>Total</b>	<b>40,305.97</b>	<b>45,811.37</b>	<b>53,585.68</b>	<b>1,69,133.06</b>	<b>2,04,173.86</b>
	Less: Inter Segment revenue	1,955.88	768.10	2,586.71	5,161.18	4,055.78
	<b>Net sales/Income From Operations</b>	<b>38,350.09</b>	<b>45,043.27</b>	<b>50,998.97</b>	<b>1,63,971.88</b>	<b>2,00,118.08</b>
<b>2</b>	<b>Segment Results</b>					
	(a) Oil & Vanaspati	1,134.66	1,234.67	1,702.01	3,042.26	6,207.32
	(b) Segment - Distillery	2,577.74	2,367.58	2,344.45	8,481.48	8,096.15
	(c) Segment - Real Estates	136.50	214.42	97.44	370.26	276.71
	(d) Others	-	-	-	-	-
	(d) Un-allocated	-	-	-	-	-
	<b>Total</b>	<b>3,848.90</b>	<b>3,816.67</b>	<b>4,143.90</b>	<b>11,894.00</b>	<b>14,580.18</b>
	Less:					
	i) Interest/Finance Cost/dep	681.25	483.28	856.15	2,272.71	3,217.57
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-
	<b>Total Profit (+)/ Loss (-) before Tax</b>	<b>3,167.65</b>	<b>3,333.39</b>	<b>3,287.75</b>	<b>9,621.29</b>	<b>11,362.61</b>
<b>3</b>	<b>Segment Assets</b>					
	a) Oil & Vanaspati	56,151.00	52,419.62	43,584.98	56,151.00	43,584.98
	(b) Segment - Distillery	39,955.20	35,620.96	21,647.16	39,955.20	21,647.16
	(c) Segment - Real Estate	2,465.26	2,908.64	3,867.95	2,465.26	3,867.95
	(d) Others	-	-	-	-	-
	<b>Total</b>	<b>98,571.46</b>	<b>90,949.22</b>	<b>69,100.09</b>	<b>98,571.46</b>	<b>69,100.09</b>
	Less: i) Un-allocated	-	-	-	-	-
	<b>Total Assets</b>	<b>98,571.46</b>	<b>90,949.22</b>	<b>69,100.09</b>	<b>98,571.46</b>	<b>69,100.09</b>
<b>4</b>	<b>Segment liabilities</b>					
	(a) Oil & Vanaspati	26,324.62	26,453.94	19,282.22	26,324.62	19,282.22
	(b) Segment - Distillery	21,835.74	21,329.12	11,396.67	21,835.74	11,396.67
	(c) Segment - Real Estate	304.96	276.45	288.16	304.96	288.16
	(d) Others	-	-	-	-	-
	<b>Total</b>	<b>48,465.32</b>	<b>48,059.51</b>	<b>30,967.05</b>	<b>48,465.32</b>	<b>30,967.05</b>
	Un-allocated	1,156.33	1,182.26	1,147.79	1,156.33	1,147.79
	<b>Total Liabilities</b>	<b>49,621.65</b>	<b>49,241.77</b>	<b>32,114.84</b>	<b>49,621.65</b>	<b>32,114.84</b>

Dated : 29/05/2023  
Place : Bathinda

  
(Rajinder Mittal)  
Managing Director  
DIN: 00033082

Consolidated Segment Results For Quarter / Year Ended 31st March, 2023						(Rs.in Lakhs)
Sr. No.	Particulars	Quarter Ended			F.Y. Ended	
		31.03.2023 (Audited)	31.12.2022 (Unaudited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)
1	<b>Segment Revenue</b> (net sale/income from each segment)					
	(a) Oil & Vanaspati	24,900.18	29,903.70	40,843.16	1,11,920.19	1,51,597.17
	(b) Distillery	14,931.88	15,345.70	12,567.10	55,910.35	51,586.98
	(c) Real Estates	473.91	561.97	175.42	1,302.52	989.71
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	7,417.27	8,521.40	0.39	18,691.28	0.55
	(e) Un-allocated	-	-	-	-	-
	<b>Total</b>	<b>47,723.24</b>	<b>54,332.77</b>	<b>53,586.07</b>	<b>1,87,824.34</b>	<b>2,04,174.41</b>
	Less: Inter Segment revenue	1,955.88	767.21	2,586.71	5,161.18	4,055.78
	<b>Net sales/Income From Operations</b>	<b>45,767.36</b>	<b>53,565.56</b>	<b>50,999.36</b>	<b>1,82,663.16</b>	<b>2,00,118.63</b>
2	<b>Segment Results</b>					
	(a) Oil & Vanaspati	1,134.66	1,234.67	1,702.01	3,042.26	6,207.32
	(b) Segment – Distillery	2,577.74	2,367.58	2,344.45	8,481.48	8,096.15
	(c) Segment – Real Estates	136.50	214.42	97.44	370.26	276.71
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	946.54	395.27	(1.10)	1,133.58	(10.36)
	(d) Un-allocated	-	-	-	-	-
	<b>Total</b>	<b>4,795.44</b>	<b>4,211.94</b>	<b>4,142.80</b>	<b>13,027.58</b>	<b>14,569.82</b>
	Less:					
	i) Interest/Finance Cost/dep	1,471.38	1,209.87	855.35	4,478.59	3,234.37
	ii) Other Un- allocated Income (net off Un-allocable income)	-	-	-	-	-
	<b>Total Profit (+)/ Loss (-) before Tax</b>	<b>3,324.06</b>	<b>3,002.07</b>	<b>3,287.45</b>	<b>8,548.99</b>	<b>11,335.45</b>
3	<b>Segment Assets</b>					
	a) Oil & Vanaspati	56,151.00	52,419.62	43,584.98	56,151.00	43,584.98
	(b) Segment – Distillery	39,955.20	35,620.96	21,647.16	39,955.20	21,647.16
	(c) Segment – Real Estate	2,465.26	2,908.64	3,867.95	2,465.26	3,867.95
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	10,980.85	8,237.49	6,650.94	10,980.85	6,650.94
	<b>Total</b>	<b>1,09,552.31</b>	<b>99,186.71</b>	<b>75,751.03</b>	<b>1,09,552.31</b>	<b>75,751.03</b>
	Less: i) Un-allocated	-	-	-	-	-
	<b>Total Assets</b>	<b>1,09,552.31</b>	<b>99,186.71</b>	<b>75,751.03</b>	<b>1,09,552.31</b>	<b>75,751.03</b>
4	<b>Segment liabilities</b>					
	(a) Oil & Vanaspati	26,324.62	26,453.94	19,282.22	26,324.62	19,282.22
	(b) Segment – Distillery	21,835.74	21,329.12	11,396.67	21,835.74	11,396.67
	(c) Segment – Real Estate	304.96	276.45	288.16	304.96	288.16
	(d) Svaksha Distillery Ltd. Kharagpur (Subsidiary)	11,198.47	8,611.47	5,796.29	11,198.47	5,796.29
	<b>Total</b>	<b>59,663.79</b>	<b>56,670.98</b>	<b>36,763.34</b>	<b>59,663.79</b>	<b>36,763.34</b>
	Un-allocated	857.40	842.96	1,147.79	857.40	1,147.79
	<b>Total Liabilities</b>	<b>60,521.19</b>	<b>57,513.94</b>	<b>37,911.13</b>	<b>60,521.19</b>	<b>37,911.13</b>

Dated : 29/05/2023  
Place : Bathinda

  
(Rajinder Mittal)  
Managing Director  
DIN: 00033082

STATEMENT OF ASSETS AND LIABILITIES		STANDALONE		CONSOLIDATED			
		Particulars		As at	As at	As at	As at
				31st March, 2023	31st March, 2022	31st March, 2023	31st March, 2022
				(Audited)	(Audited)	(Audited)	(Audited)
A	ASSETS						
1	NON-CURRENT ASSETS						
(a)	Property, Plant and Equipment	13366.82	12331.91	31596.66	12961.20		
(b)	Capital work-in-progress**	20320.56	2877.46	21235.50	16629.55		
(c)	Right to Use	-	-	-	-		
(d)	Goodwill on Consolidation	-	-	-	-		
(e)	Investment Property	2,136.87	2257.21	2240.07	2365.69		
(f)	Intangible assets	41.24	7.05	41.62	7.68		
(g)	Intangible assets under development	14.00	10.13	14.00	10.13		
(h)	Financial Assets						
	(i) Investments*	4567.61	4346.88	685.25	502.27		
	(ii) Loans	-	-	-	-		
	(iii) Others	-	-	58.45	-		
(i)	Deferred tax assets	-	-	-	-		
(j)	Income Tax Assets	-	-	-	-		
(k)	Other non-current assets	323.18	3089.71	2143.29	4838.67		
	<b>Non-Current Assets</b>	<b>40770.28</b>	<b>24920.35</b>	<b>58014.84</b>	<b>37315.19</b>		
2	CURRENT ASSETS						
(a)	Inventories	29190.97	19411.10	32050.62	19564.10		
(b)	Financial Assets						
	(i) Investments	9.63	9.04	9.63	9.04		
	(ii) Trade receivables	6907.93	10167.32	9314.60	10167.32		
	(iii) Cash and cash equivalents	169.64	1611.83	175.33	1798.88		
	(iv) Other Bank Balances	581.42	308.37	583.50	308.37		
	(v) Loans	14275.15	8118.30	-	-		
	(vi) Others	361.02	19.20	362.90	19.61		
(d)	Other current assets	6305.42	4534.58	9040.89	6568.52		
(e)	Assets Classified as Held For Sale	-	-	-	-		
	<b>Current Assets</b>	<b>57801.18</b>	<b>44179.74</b>	<b>51537.47</b>	<b>38435.84</b>		
	<b>TOTAL ASSETS</b>	<b>98571.46</b>	<b>69100.09</b>	<b>109552.31</b>	<b>75751.03</b>		
B	EQUITY AND LIABILITIES						
	EQUITY						
(a)	Equity Share capital	2415.00	2415.00	2415.00	2415.00		
(b)	Other Equity	46534.81	34570.25	45634.64	34250.08		
(c)	Non Controlling Interest	-	-	981.48	1174.82		
	Attributable to the owners of the parent	48949.81	36985.25	49031.12	37839.90		
	Non-controlling Interests	-	-	-	-		
	<b>Total Equity</b>	<b>48949.81</b>	<b>36985.25</b>	<b>49031.12</b>	<b>37839.90</b>		
	LIABILITIES						
1	NON-CURRENT LIABILITIES						
(a)	Financial Liabilities						
	(i) Borrowings	16129.26	6436.07	22904.71	10398.39		
	(ii) Other financial liabilities	394.48	305.75	364.18	305.75		
(b)	Provisions	253.83	208.40	266.12	208.40		
(c)	Deferred tax liabilities (Net)	1156.33	1147.79	857.40	1147.79		
(d)	Other non-current liabilities	-	-	-	-		
	<b>Non-Current Liabilities</b>	<b>17933.90</b>	<b>8098.01</b>	<b>24392.41</b>	<b>12060.33</b>		
2	CURRENT LIABILITIES						
(a)	Financial Liabilities						
	(i) Borrowings	17641.31	14537.09	20856.08	15649.91		
	(ii) Lease Liabilities	-	-	-	-		
	(iii) Trade payables	11705.13	7708.83	12386.83	7870.07		
	(iv) Other financial liabilities	433.12	577.94	731.02	1052.77		
(b)	Other current liabilities	963.36	567.89	1234.01	652.97		
(c)	Provisions	64.05	48.62	71.35	48.62		
(d)	Current Tax Liabilities (Net)	880.78	576.46	849.49	576.46		
	<b>Current Liabilities</b>	<b>31687.75</b>	<b>24016.83</b>	<b>36128.78</b>	<b>25850.80</b>		
	<b>TOTAL LIABILITIES</b>	<b>49621.65</b>	<b>32114.84</b>	<b>60521.19</b>	<b>37911.13</b>		
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>98571.46</b>	<b>69100.09</b>	<b>109552.31</b>	<b>75751.03</b>		

For and on behalf of the Board of Directors

  
( RAJINDER MITTAL )  
Managing Director  
DIN: 00033082

Dated : 29/05/2023  
Place : Bathinda



Regd. Office:

Hazi Rattan Link Road, Post Box No. 71, Bathinda-151001

Ph. : 0164-2240163, 2240443, 2211628

Fax: 0164-5003638

Website: www.bcl.ind.in

Email: bcl@mittalgroup.co.in

CIN: L24231PB1976PLC003624

STATEMENT OF AUDITED STANDALONE & CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED 31ST MARCH, 2023 (Rs. In Lakhs)				
Particulars	STANDALONE		CONSOLIDATED	
	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022	For the Year ended 31st March, 2023	For the Year ended 31st March, 2022
<b>A</b>	<b>Cash Flow From Operating Activities</b>			
Net Profit before taxation & Exceptional Items	9621.29	11362.61	8548.99	11,335.45
Adjustment for				
Depreciation	1545.84	1454.24	2495.17	1,468.10
Prior period adjustments	-	-	-	-
Finance Cost	726.87	1763.33	1983.42	1,766.29
Profit/ Loss on sale of asset	(1.83)	(130.24)	(1.83)	(130.26)
Guarantee Income	(2.06)	-	-	-
Gain on fair valuation of Current Investment	(0.59)	-	(0.59)	-
Operating Profit before Working Capital Changes	<b>11889.52</b>	<b>14449.94</b>	<b>13025.16</b>	<b>14439.58</b>
Adjustment for				
Trade & Other Receivables	2,632.08	1,044.25	175.84	(607.88)
Inventories	(9,779.87)	5,673.23	(12,486.52)	5520.23
Trade Payable & Other Liabilities	4,208.53	(3,979.61)	4,762.69	(3,501.89)
Loans & Advances & other Assets	995.70	(2,935.38)	210.58	(2,689.20)
<b>Cash Generated from Operations</b>	<b>9,945.96</b>	<b>14,252.43</b>	<b>5,687.75</b>	<b>13,160.84</b>
Direct Tax Paid	(2,198.63)	(3,655.52)	(2,230.01)	(3,655.52)
Net Cash Flow from Operating Activities {A}	<b>7747.33</b>	<b>10596.91</b>	<b>3457.74</b>	<b>9505.32</b>
<b>B</b>	<b>Cash Flow From Investing Activities</b>			
Purchase of Fixed Assets	(19939.73)	(3612.57)	(25646.95)	(16706.32)
Purchase of Investments(Net)	-	(2938.27)	-	2171.95
Loan Given to Subsidiary	(6156.86)	(3,723.02)	-	-
Sale of Fixed Assets	-	-	-	-
Sale of Investment	-	-	-	-
Net Cash Flow from Investing Activities {B}	<b>(26096.59)</b>	<b>(10273.86)</b>	<b>(25646.95)</b>	<b>(14534.37)</b>
<b>C</b>	<b>Cash Flow From Financing Activities</b>			
Change in Reserves / Ind AS Effect	-	-	-	-
Dividend Paid Including Dividend Distribution Tax	(279.94)	(653.18)	(279.94)	(653.18)
Finance Cost	(516.60)	(1763.34)	(1773.06)	(1766.29)
Investment in Subsidy by Non Controlling Interest	-	-	-	906.39
Long Term & Short Term Borrowings	12797.41	3090.30	17712.47	4095.19
Proceeds from issue of Convertible Preference Warrant	4906.20	-	4906.20	3625.58
Net Cash Flow from Financing Activities {C}	<b>16,907.07</b>	<b>673.78</b>	<b>20,565.67</b>	<b>6,207.69</b>
Net Increase / (Decrease) in Cash & Cash Equivalents	<b>(1442.19)</b>	<b>996.83</b>	<b>(1623.54)</b>	<b>1178.64</b>
Cash & Cash Equivalents as at 01/04/2022	<b>1611.83</b>	<b>615.00</b>	<b>1798.87</b>	<b>620.22</b>
Add : Upon addition of Subsidiary	-	-	-	-
Cash & Cash Equivalents as at 31/03/2023	<b>169.64</b>	<b>1611.83</b>	<b>175.33</b>	<b>1798.86</b>

For and on behalf of the Board of Directors

(RAJINDER MITTAL)

Mg. Director

DIN : 0033082

Date: 29/05/2023

Place : Bathinda (Pb.)